R9050-1

FACTS AND FIGURES ON GOVERNMENT FINANCE

23rd EDITION

1986

TAX FOUNDATION, INCORPORATED

-Copyright 1986-

by

TAX FOUNDATION, INCORPORATED
One Thomas Circle, N.W., Washington, D.C. 20005

* * *

Permission to reproduce data from this
publication is granted when due
acknowledgment is made.

* * *

Price: $75.00 Per Copy

* * *

International Standard Book Number: 0-9606762-8-7

Library of Congress Card Catalog Number: 44-7109

Printed in the United States of America

BOARD OF TRUSTEES

OFFICERS

Honorary Chairman

JOHN W. HANES
Director, Olin Corporation

Chairman

* HANS W. WANDERS
President
The Wachovia Corporation

Vice Chairmen

* DUANE R. KULLBERG
Managing Partner and Chief Executive Officer
Arthur Andersen & Co.

* WILLIAM A. LIFFERS
Vice Chairman
American Cyanamid Company

Chairman of the Executive Committee

* W. BRUCE THOMAS
Vice Chairman-Administration and Chief Financial Officer
United States Steel Corporation

Treasurer

* JOHN C. BURTON, JR.
Dean, Graduate School of Business
Columbia University

President

* ROBERT C. BROWN
Tax Foundation, Incorporated

EDWARD L. ADDISON
President and Chief Executive Officer
The Southern Company

JACK F. BENNETT
Senior Vice President and Director
Exxon Corporation

ROLAND M. BIXLER
President, J-B-T Instruments, Inc.

ROBERT J. BUCKLEY
Chairman and Chief Executive Officer
Allegheny International, Inc.

VINCENT C. BURKE, JR., ESQUIRE
Of Counsel
Steptoe & Johnson

THE HONORABLE HARRY F. BYRD, JR.
Former United States Senator from Virginia

WILLIAM S. COOK
Chairman, President and Chief Executive Officer
Union Pacific Corporation

RICHARD M. CYERT
President
Carnegie-Mellon University

ROBERT A. DE PALMA
Senior Vice President and Chief Financial Officer
Rockwell International Corporation Trust

GWAIN H. GILLESPIE
Executive Vice President, Finance and Administration
and Chief Financial Officer
R. J. Reynolds Industries, Inc.

* RAY J. GROVES
Chairman and Chief Executive
Ernst & Whinney

PRENTIS C. HALE
Director
Carter Hawley Hale Stores, Inc.

FRED L. HARTLEY
Chairman and President
UNOCAL Corporation

JACK K. HORTON
Chairman of the Executive Committee
Southern California Edison Company

M. ALANSON JOHNSON II
Executive Vice President, Treasurer and
Chief Financial Officer
P.H. Glatfelter Company

COURTNEY F. JONES
Chief Financial Officer
Merrill Lynch Pierce Fenner & Smith

D. DEAN KAYLOR
Executive Vice President and Chief Financial Officer
National Bank of Detroit

JAMES L. KETELSEN
Chairman of the Board and Chief Executive Officer
Tenneco Inc.

JOHN A. LOVE
Davis, Graham & Stubbs

JOHN PETERS MACCARTHY
President and Chief Executive Officer
Centerre Bank, N.A.

* THOMAS M. MACIOCE
Chairman of the Board and Chief Executive Officer
Allied Stores Corporation

WILLIAM MCCHESNEY MARTIN, JR.
Former Chairman, Federal Reserve Board

PAUL W. MCCRACKEN
Edmund Ezra Day University
Professor of Business Administration
The University of Michigan

STEWART G. NAGLER
Executive Vice President
Metropolitan Life Insurance Company

* WALTER F. O'CONNELL
Chairman of the Finance Committee
Olin Corporation

MONFORD A. ORLOFF
President
Evans Products Company

CHARLES W. PARRY
Chairman of the Board and Chief Executive Officer
Aluminum Company of America

* JAMES RIORDAN
Senior Vice President
Mobil Corporation

WILLARD F. ROCKWELL, JR.
Chairman and Chief Executive Officer
Astrotech International Corporation

RAYMOND J. SAULNIER
Professor Emeritus of Economics
Barnard College, Columbia University

* GEORGE G. TYLER
Retired Partner
Cravath, Swaine & Moore

GEORGE H. WEYERHAEUSER
President and Chief Executive Officer
Weyerhaeuser Company

MARK H. WILLES
Executive Vice President and Chief Financial Officer
General Mills, Inc.

CHARLES F. ZODROW
Chairman of the Board
Roadway Services, Inc.

Trustees on Leave

THE HONORABLE SAMUEL RILEY PIERCE, JR.
THE HONORABLE W. ALLEN WALLIS

---

* *Executive Committee*

The Tax Foundation, Incorporated, is a nonprofit research and public education organization founded in 1937 to monitor the fiscal and management aspects of government at all levels. The Foundation is nonpartisan and is supported by voluntary contributions from nearly 1,000 corporate and individual sponsors, nationwide. Its purpose, characterized by the motto "Toward Better Government Through Citizen Understanding," is to aid in the development of more efficient and economical government. It serves as a national information agency for individuals and organizations concerned with problems of government expenditures, taxation, and debt.

FOREWORD

Information must lead to action to be productive. In the policy arena, information is the stuff of decision-making.

This 23rd edition of *Facts and Figures on Government Finance*, the Tax Foundation's perennial resource on public finance, has been completely redesigned with the goal of making it even more useful than previous editions. A major change in format has been undertaken to make current data on Federal, state and local spending, taxes, and economic activity more accessible and timely than ever before.

Today's decision-makers on public policy matters need faster access to the key numbers on which they base their reasoning and their conclusions. *Facts and Figures*, 23rd edition, addresses that concern. No longer a bound volume revised every two years, *Facts and Figures*, 23rd edition, will now serve as a combined quarterly and annual information service.

During the course of the year, users of the *Facts and Figures* information service will receive revisions of each table as new data become available. The entire volume will be fully revised during the course of a 12-month cycle.

This means that business executives, public officials, journalists, educators, and the public will possess an even keener tool in their effort to monitor—and influence—how government collects our tax dollars, what it does with them, and how heavily the hand of public taxing and spending weighs on the overall economic well-being of the nation.

Facts and Figures, 23rd edition, a Tax Foundation information service, continues to present the comprehensive, accurate data it has always contained. Its 283 tables list entries dealing with such areas as:

—how governments raise and spend public funds;

—bond and mortgage yields, bank prime rate, and Federal reserve discount rate since 1950;

—when each state adopted one of the six major taxes commonly used to raise revenue at the state level;

—Federal expenditures in each state by type of spending, total and per capita;

—Federal tax burden borne by residents of each state by type of tax;

—dates for Tax Freedom Day and the size of the tax bite in the 8-hour day over the last 50 years;

—how foreign governments raise tax revenues compared to the United States;

—annual rates of change in major economic indicators since 1950; includes real and current dollar GNP, labor force, employment, productivity, and prices.

And much, much more . . .

This 23rd, newly designed edition of *Facts and Figures on Government Finance* is offered in the sincere hope that it will further the Tax Foundation's goal of "better government through citizen understanding." An informed public is surely one of the best guarantees of enlightened and effective tax and fiscal policy for all levels of government.

Hans W. Wanders
Chairman

INTRODUCTORY NOTES TO TABLES

Data on governmental revenues and expenditures are compiled by many agencies for different purposes. It is not surprising, therefore, that differences among various series on governmental finances may be confusing to the layman and, indeed, to students of public finance. Some introductory explanations, therefore, can be of assistance to the user.

Sources of Federal Data

The chief sources of data on Federal government finances are the Office of Management and Budget and the Treasury Department. The budget division publishes annually *The Budget of the United States Government*, which contains final data for previous fiscal years and the Administration's proposals and estimates for the current and forthcoming fiscal years.

The *Budget* for 1969 was the first to adopt the unified concept recommended by the President's Commission on Budget Concepts. This budget format includes the receipts and outlays of the trust funds, which were excluded from the old "administrative budget." The unified concept also distinguishes "expenditures" from "net lending," primarily for the purpose of evaluating the economic impact of the budget. As in previous budgets, both receipts and outlays are on a cash, rather than accrual, basis.

In the intervening years since the unified budget concept was adopted, a number of Federal entities—generally those that carry out direct loan programs—have been removed from the budget by law, and two new off-budget entities have been established. To facilitate comparison of overall totals, most Federal budget tables in this volume include both on-budget and off-budget transactions.

The Treasury provides useful historical data in the *Treasury Bulletin* and other publications. These are also the primary sources of detailed data on the Federal debt.

Another official source is Federal receipts and expenditures as they appear in the national income accounts published by the Bureau of Economic Analysis of the Department of Commerce. Since much economic analysis is now based on the national income accounts, there is value in having details of the government sector comparable to the data for the private sector. This "Federal sector of the national income accounts" presentation differs from the unified budget basis chiefly in two respects. First, capital transactions that do not represent current flows of income and production are excluded—these are purely financial transactions or transactions in existing physical assets. Second, business taxes (and certain other items) are on an accrual basis; corporate profits taxes, for example, are shown for the year in which tax liability is incurred rather than in the year actually paid. The same remarks apply to state and local government finances as shown in the national income accounts.

Census Data on All Governments

The basic source of data on the operations of state and local governments and all governments combined is the Governments Division, Bureau of the Census, Department of Commerce. It has largely accomplished the tremendous task of establishing and maintaining comparable data on the finances of all three levels of government. For this purpose the Census has adapted data from the Treasury Department and the Office of Management and Budget to concepts appropriate for all governments. For this reason there are differences between the series published by these agencies. For similar reasons Census data on state government finances differ from those published in the budgets of the various states.

There are two important differences between the Census basis for Federal finances and budgetary sources. (1) The classification of functions differs substantially. Thus the Census classification does not include a functional grouping of veterans' benefits; instead, expenditures under this head in the Federal *Budget* are distributed among other functions including education, hospitals, welfare, etc. (2) Various enterprise operations are reported on a gross basis by the Census and on a net basis in the Federal *Budget*. In the Census publications, "general expenditures" include total expenditures of the postal service, not merely the excess of expenditures over receipts as in the *Budget*.

Total expenditures include expenditures for utilities, liquor stores, and insurance benefits as well as those for the more typical governmental functions. *General expenditures* include only those for the usual governmental functions, such as education, highways, public welfare, and payment of interest. *Direct expenditures for own purposes* exclude payments to another level of government.

Similar distinctions are made on the revenue side. *Total revenue* includes payments from other governments, and revenue from own sources. *Revenue from own sources* includes utility, liquor stores, and insurance trust revenue, as well as taxes, charges, and other general revenues. *General revenue from own sources* excludes revenue from utilities, liquor stores, and insurance trusts and payments from another level of government.

Notes on Rounding, Symbols, Fiscal Periods, Per Capita Figures

Because of rounding, the detail shown in the tables may not always add to totals. The abbreviation "n.a." is used for data not available. A dash indicates that a particular series is zero for the year or category concerned. In the case of Alaska and Hawaii, a dash may also indicate the absence or lack of availability of data.

Unless otherwise noted, national totals include Alaska beginning in 1959 and Hawaii beginning in 1960.

Fiscal year figures for the Federal government prior to 1977 relate to the 12-month period beginning July 1 and ending June 30. As of 1977, the fiscal year is October 1 to September 30. For most state governments and school districts, the fiscal year is the 12 months ending June 30. Among other units of local government, where there is more variation in fiscal years, a considerable proportion use a period ending December 31. Beginning in 1963 financial data for local governments, as reported by the Bureau of the Census, are grouped in terms of fiscal years which closed within the 12 months ended June 30. Previously, local government amounts were grouped in terms of fiscal years ended within the particular calendar year.

Per capita figures for fiscal year data are based generally on population as of the middle of the fiscal year. Unless otherwise noted, the population series used exclude armed forces overseas. For this reason per capita figures are slightly higher in wartime periods than they otherwise would be.

Sources and Acknowledgments

The sources cited are the government departments or private organizations which publish the primary data. Detailed sources giving the publications from which the data were obtained are available on request.

The cooperation of the following agencies is particularly appreciated: Department of Agriculture—Commodity Credit Corporation and Economics and Statistics Service; Department of Commerce—Bureau of the Census, Bureau of Economic Analysis, and International Trade Administration; Department of Education—National Center for Education Statistics; Department of Health and Human Services—Health Care Financing Administration and Social Security Administration; Department of Labor—Bureau of Labor Statistics and Employment and Training Administration; Office of Management and Budget; Office of Personnel Management; Treasury Department; Board of Governors of the Federal Reserve System; Federal Trade Commission; Organization for Economic Cooperation and Development; Commerce Clearing House; National Bureau of Economic Research; National Association of State Racing Commissioners; Public Securities Administration; and Sales and Marketing Management, Inc.

The 23rd edition of *Facts and Figures on Government Finance* was compiled by the Tax Foundation's research department, under the general supervision of Elsie M. Watters, Vice President-Research. Staff members participating in this work were: Arthur K. Burditt, III, Research Analyst; Elizabeth Davis, Research Assistant; Marion B. Marshall, Research Librarian; and Jeanne Cain and Robert S. Logan, internes.

TABLE OF CONTENTS

Page

Foreword v

Introductory Notes to Tables vii

Section A: Federal, State, and Local Governments a1
- Government and the Economy in Summary a3
- Fiscal Operations of All Governments a5
- Government in Relation to the Size of the Economy a34

Section B: Selected Economic Series b1
- Population and Employment b3
- National Output, Income, and Prices b8
- Selected Financial Data b41

Section C: The Federal Government c1
- Fiscal Operations in Summary c3
- Outlays c10
- Lending, Enterprise, and Trust Operations c23
- Taxation c32
- Debt c66
- Federal Civilian Employment c70

Section D: State and Local Governments d1
- Summary Data d3
- Expenditures d8
- Revenue and Taxation d19
- Major State and Local Functions d46

Section E: State Governments e1
- Summary Data e3
- Expenditures e5
- Revenue and Taxation e18
- Debt e61

Section F: Local Governments f1
- Summary Data f3
- Expenditures f5
- Revenue and Taxation f17
- Debt f29
- Education f31

Glossary g1

Index h1

Section A

FEDERAL, STATE, AND LOCAL GOVERNMENTS

Table *Page*

Government and the Economy in Summary

A1 Government and the Changing Economy a3
A2 Number of Governmental Units in the United States a4

Fiscal Operations of All Governments

A3 Summary of Total Government Revenue, Expenditures, and Debt a5
A4 Government Receipts and Expenditures in the National Income Accounts a6
A5 Government Surpluses or Deficits in the National Income Accounts by Level of Government a7
A6 Expenditures of All Governments by Function and Level of Government a8
A7 Expenditures of All Governments by Function a9
A8 Percentage Distribution of Government Expenditures by Function a10
A9 Federal, State, and Local Expenditures a11
A10 Federal, State, and Local Expenditures: Per Capita and Percentage Distribution a12
A11 Revenue of All Governments by Source and Level of Government a13
A12 Tax and Nontax Revenue of All Governments by Source a14
A13 Percentage Distribution of Government Revenue by Source a15
A14 Federal, State, and Local Tax Receipts a16
A15 Federal, State, and Local Tax Receipts: Per Capita and Percentage Distribution a17
A16 Tax Index and Tax Receipts by Type of Tax a18
A17 "Tax Freedom Day" and "Tax Bite in the Eight-Hour Day" a19
A18 Gross Debt of Federal, State, and Local Governments a20
A19 Gross Debt of Federal, State, and Local Governments: Per Capita and Percentage Distribution a21
A20 Government Employees by Level of Government and Major Category a22
A21 Wages and Salaries of Government Employees by Level of Government and Major Category a23
A22 Average Annual Earnings of Government Employees by Level of Government and Major Category a24
A23 Civilian Employment and Payrolls of Governments a25
A24 Civilian Employment of Governments by State a26
A25 Payments under Social Insurance and Related Programs by Risk and Program a27

(Continued)

Table *Page*

A26 Payments under Selected Social Insurance and Related Programs by State a28
A27 Employer and Employee Contributions for Social Insurance by Program a30
A28 Government Transfer Payments to Persons by Level of Government and Major Program a31
A29 Social Welfare Expenditures under Public Programs by Source of Funds and Type a32
A30 National Health Expenditures by Source of Funds and Type a33

Government in Relation to the Size of the Economy

A31 Government Expenditures and Gross National Product a34
A32 Net National Product and Tax Receipts a35
A33 Tax Revenues in Relation to Gross Domestic Product in Selected Countries a36
A34 Percentage Distribution of Tax Revenues in Selected Countries by Source a37

A1. Government and the Changing Economy

Annual Change in Selected Economic, Business, and Governmental Indicators

Selected Periods 1939-40 to 1982-83[a]

Section and item	Percentage increase—average per year				
	1939-40 to 1949-50	1949-50 to 1959-60	1959-60 to 1969-70	1969-70 to 1979-80	1979-80 to 1982-83
I. Government—Federal, state, and local					
Expenditures	13.2	8.0	8.2	11.2	12.1
Tax receipts	14.4	8.7	8.1	10.2	6.4
Federal, state, and local debt	16.1	2.4	3.7	9.3	13.7
II. Selected economic series					
Gross national product	11.1	5.9	7.0	10.2	7.9
Government purchases of goods and services	10.5	10.0	8.2	9.3	13.8
Private purchases of goods and services	11.2	5.1	6.6	10.5	6.3
Population (July 1)	1.8	1.4	1.3	1.1	1.0
Civilian employment	2.2	1.1	1.8	2.4	.5
Per capita disposable income in constant dollars	2.6	1.2	3.1	2.0	1.3
Consumer price index	5.6	2.1	2.8	7.8	6.5
III. The Federal government					
Budget receipts	20.0	8.9	7.6	10.4	5.1
Budget outlays	16.2	8.0	7.8	11.7	11.0
Public debt	19.6	1.2	2.8	9.1	14.8
Outlays for national defense and international affairs and finance	27.6	10.7	5.3	5.5	14.8
Domestic-civilian expenditures	11.3	7.1	10.1	14.7	10.2
Federal tax receipts (including social insurance taxes)	21.1	8.9	7.7	10.3	5.1
Federal civilian employment, Executive Branch	6.6	2.1	2.0	.6	-2.3
IV. State and local governments					
Total revenue	8.1	8.9	9.6	11.6	9.5
Aid received from Federal government	10.2	10.9	12.1	14.3	2.7
Total expenditures	9.5	8.1	9.3	11.4	9.3
Total debt	1.7	11.2	7.5	8.9	10.6
Employment	2.5	4.1	4.7	2.8	-.4
V. State governments					
Total revenue	9.3	9.0	10.5	12.0	8.9
General tax revenue	9.1	8.6	10.3	11.1	7.7
Aid received from Federal government	13.1	10.9	11.7	12.4	3.7
Total expenditures	11.2	7.7	10.4	11.7	9.0
Direct general expenditures	11.4	8.3	10.6	11.4	8.5
State payments to local governments	9.8	8.4	11.8	11.1	6.3
Total debt	3.9	13.4	8.5	11.2	11.1
VI Local governments					
Total revenue	7.6	8.7	9.1	11.2	9.4
General tax revenue	5.9	8.5	7.9	8.3	9.4
Total expenditures	8.3	8.6	9.0	10.9	8.7
Direct general expenditures	8.5	8.7	9.3	10.5	7.9
Education	9.9	10.2	9.8	9.7	6.8
Other	7.7	7.7	8.8	11.2	8.8
Total debt	1.2	10.6	7.0	7.7	10.4

[a] Economic series in Section II generally relate to calendar years. Governmental series in Sections I, III, IV, V, and VI relate to fiscal years
Source: Computed by Tax Foundation.

A2. Number of Governmental Units in the United States

Total by Level of Government by State, 1982

Selected Years, 1942-1982

Year and state	All government units [a]	Counties [b]	Munici-palities	Townships and towns	School districts [c]	Special districts
A. Total units						
1942	155,116	3,050	16,220	18,919	108,579	8,299
1952	116,807	3,052	16,807	17,202	67,355	12,340
1957	102,392	3,050	17,215	17,198	50,454	14,424
1962	91,237	3,043	18,000	17,142	34,678	18,323 [d]
1967	81,299	3,049	18,048	17,105	21,782	21,264
1972	78,269	3,044	18,517	16,991	15,781	23,885
1977	79,913	3,042	18,862	16,822	15,174	25,962
1982	82,341	3,041	19,076	16,734	14,851	28,588
B. 1982 Detail by state						
Total	82,341	3,041	19,076	16,734	14,851	28,588
Alabama	1,019	67	434	—	127	390
Alaska	157	8	142	—	—	6
Arizona	453	14	76	—	232	130
Arkansas	1,425	75	472	—	372	505
California	4,103	57	428	—	1,111	2,506
Colorado	1,545	62	267	—	185	1,030
Connecticut	480	—	33	149	16	281
Delaware	218	3	56	—	19	139
Florida	970	66	391	—	95	417
Georgia	1,269	158	533	—	187	390
Hawaii	19	3	1	—	—	14
Idaho	1,019	44	198	—	117	659
Illinois	6,468	102	1,280	1,434	1,049	2,602
Indiana	2,866	91	564	1,008	305	897
Iowa	1,872	99	955	—	456	361
Kansas	3,796	105	627	1,367	326	1,370
Kentucky	1,242	119	425	—	180	517
Louisiana	469	62	301	—	66	39
Maine	807	16	22	475	91	195
Maryland	440	23	152	—	—	264
Massachusetts	799	12	39	312	81	354
Michigan	2,644	83	532	1,245	599	184
Minnesota	3,530	87	855	1,795	436	356
Mississippi	859	82	292	—	169	315
Missouri	3,118	114	926	325	557	1,195
Montana	1,030	54	126	—	399	450
Nebraska	3,325	93	535	470	1,069	1,157
Nevada	185	16	17	—	17	134
New Hampshire	518	10	13	221	160	113
New Jersey	1,592	21	323	245	548	454
New Mexico	320	33	96	—	89	101
New York	3,250	57	615	928	726	923
North Carolina	906	100	484	—	—	321
North Dakota	2,796	53	365	1,360	325	692
Ohio	3,394	88	941	1,318	669	377
Oklahoma	2,213	77	581	—	638	916
Oregon	1,455	36	241	—	352	825
Pennsylvania	5,199	66	1,019	1,549	514	2,050
Rhode Island	123	—	8	31	3	80
South Carolina	646	46	265	—	92	242
South Dakota	1,768	64	312	996	196	199
Tennessee	914	94	335	—	15	469
Texas	4,181	254	1,121	—	1,124	1,681
Utah	505	29	224	—	40	211
Vermont	665	14	57	237	273	83
Virginia	408	95	229	—	—	83
Washington	1,735	39	265	—	300	1,130
West Virginia	634	55	231	—	55	292
Wisconsin	2,593	72	580	1,269	408	263
Wyoming	396	23	91	—	56	225
District of Columbia	2	—	1	—	—	1

[a] Includes the Federal government, the District of Columbia, and the state governments. Alaska and Hawaii are included beginning 1952. Among the local units, 65,943 had property-taxing power in 1982.

[b] Includes areas corresponding to counties but having no organized county government.

[c] Includes local school systems operated as part of state, county, municipal, or township governments.

[d] Beginning 1962, data are not strictly comparable to prior years because of a change in classification.

Source: Department of Commerce, Bureau of the Census.

A3. Summary of Total Government Revenue, Expenditures, and Debt

Selected Fiscal Years 1927-1983[a]

(Billions)

Item	1927	1940	1950	1960	1970	1980	1983
All governments[b]							
Revenue	$12.2	$17.8	$66.7	$153.1	$333.8	$932.2	$1,181.3
General	11.6	14.9	58.5	130.6	272.5	716.6	878.6
Utility and liquor stores	.4	1.0	2.7	4.9	8.6	25.6	37.3
Insurance trust	.2	1.9	5.5	17.6	52.7	190.0	265.3
Expenditures	11.2	20.4	70.3	151.3	333.0	958.7	1,351.0
General	10.6	18.1	60.7	128.6	275.0	723.1	1,000.7
Utility and liquor stores	.5	1.3	2.7	5.1	9.4	36.2	52.8
Insurance trust	.1	1.0	6.9	17.6	48.5	199.4	297.4
Debt outstanding	33.4	63.3	281.5	364.0	514.5	1,249.9	1,836.4
Federal							
Revenue	4.5	7.0	43.5	99.8	205.6	565.5	679.7
General	4.4	6.2	40.1	87.1	163.6	419.1	483.7
Intergovernmental	—	—	—	—	—	1.8	1.8
Insurance trust	.1	.8	3.5	12.7	42.0	146.4	195.9
Expenditures	3.5	10.1	44.8	97.3	208.2	617.2	874.3
Intergovernmental	.1	.9	2.4	7.0	23.3	90.8	88.5
Direct	3.4	9.2	42.4	90.3	184.9	526.3	785.7
General	3.4	8.9	37.9	76.7	143.7	355.8	535.6
Insurance trust	(c)	.3	4.5	13.6	41.2	170.6	250.1
Debt outstanding	18.5	43.0	257.4	286.3	370.9	914.3	1,381.9
State and local							
Revenue	7.8	11.7	25.6	60.3	150.1	451.5	593.5
Intergovernmental	.1	.9	2.5	7.0	21.9	83.0	90.0
Own sources	7.7	10.8	23.2	53.3	128.2	368.5	503.5
General	7.2	8.7	18.4	43.5	108.9	299.3	396.7
Utility and liquor stores	.4	1.0	2.7	4.9	8.6	25.6	37.3
Insurance trust	.2	1.1	2.0	4.9	10.7	43.7	69.4
Expenditures	7.8	11.2	27.9	61.0	148.1	434.1	567.0
General	7.2	9.2	22.8	51.9	131.3	369.1	466.8
Utility and liquor stores	.5	1.3	2.7	5.1	9.4	36.2	52.8
Insurance trust	.1	.7	2.4	4.0	7.3	28.8	47.3
Debt outstanding	14.9	20.3	24.1	70.0	143.6	335.6	454.5

[a] Debt as of the end of the fiscal year. Beginning in 1963, data for local governments are reported on a somewhat different chronological basis (see Introductory Notes to Tables).

[b] To avoid duplication, intergovernmental transactions between levels of government are eliminated in the combined totals.

[c] Less than $50 million.

Source: Department of Commerce, Bureau of the Census.

A4. Government Receipts and Expenditures in the National Income Accounts[a]

Selected Calendar Years 1929-1984

(Billions)

Item	1929	1949	1959	1969	1979	1984
Total receipts, national income basis	$11.3	$55.9	$129.4	$296.7	$765.1	$1,135.1
Personal tax and nontax receipts	2.6	18.5	46.0	115.7	301.0	435.3
Corporate profits tax accruals	1.4	10.2	23.6	39.5	87.6	89.9
Indirect business tax and nontax accruals	7.1	21.3	41.8	86.6	189.6	303.9
Contributions for social insurance	.2	5.9	18.0	55.0	186.9	306.0
Total expenditures, national income basis..	10.3	59.3	131.0	286.8	750.8	1,258.0
Purchases of goods and services..........	8.8	38.4	97.6	208.8	474.4	747.4
Transfer payments	1.0	16.8	27.1	64.8	244.2	407.7
To persons	.9	11.7	25.2	62.8	240.0	399.3
To foreigners	([b])	5.1	1.8	2.1	4.2	8.4
Net interest paid [c]	.7	4.3	6.3	11.5	30.6	91.4
Less: Dividends received [d]	—	—	—	.2	1.9	2.8
Subsidies less current surplus of government enterprises	-.2	-.3	.1	1.9	3.4	14.2
Less: Wage accruals less disbursements	—	—	—	—	-.2	.1
Surplus or deficit (-) on national income and product accounts..........	1.0	-3.4	-1.6	9.9	14.3	-122.9
Social insurance funds....................	.2	2.7	2.2	13.6	27.6	34.1
Other funds	.8	-6.0	-3.8	-3.7	-13.2	-157.0

[a] See Introductory Notes for a description of the Federal sector in the national income accounts.

[b] Less than $50 million.

[c] Interest paid less interest received by government.

[d] Prior to 1968, dividends received are included in net interest paid.

Source: Department of Commerce, Bureau of Economic Analysis.

A5. Government Surpluses or Deficits in the National Income Accounts by Level of Government

Calendar Years 1940-1984[a]
(Millions of Dollars)

Year	All governments			Federal			State and local		
	Total	Social insurance funds	Other funds	Total	Social insurance funds	Other funds	Total	Social insurance funds	Other funds
1940	$-687	$1,345	$-2,032	$-1,325	$1,185	$-2,510	$638	$160	$478
1941	-3,772	1,962	-5,734	-5,064	1,794	-6,858	1,292	168	1,124
1942	-31,364	2,664	-34,008	-33,136	2,466	-35,602	1,772	178	1,594
1943	-44,123	3,902	-48,025	-46,586	3,710	-50,296	2,463	192	2,271
1944	-51,815	4,552	-56,367	-54,485	4,345	-58,830	2,670	207	2,463
1945	-39,493	4,949	-44,442	-42,066	4,728	-46,794	2,573	221	2,352
1946	5,414	3,851	1,563	3,523	3,509	14	1,891	342	1,549
1947	14,399	3,936	10,463	13,384	3,538	9,846	1,015	398	617
1948	8,448	3,378	5,070	8,316	2,866	5,450	132	512	-380
1949	-3,363	2,665	-6,028	-2,638	2,072	-4,710	-725	593	-1,318
1950	8,003	1,068	6,935	9,208	353	8,855	-1,205	715	-1,920
1951	6,066	4,097	1,969	6,508	3,232	3,276	-442	865	-1,307
1952	-3,782	4,285	-8,067	-3,735	3,283	-7,018	-47	1,002	-1,049
1953	-6,933	3,615	-10,548	-7,976	2,526	-9,602	143	1,089	-946
1954	-7,146	2,774	-9,920	-6,034	1,506	7,540	-1,112	1,268	-2,380
1955	3,143	3,355	-212	4,417	2,008	2,409	-1,274	1,347	-2,621
1956	5,193	3,905	1,287	6,067	2,414	3,653	-874	1,491	-2,366
1957	925	3,637	-2,714	2,282	1,978	304	-1,357	1,659	-3,018
1958	-12,625	59	-12,684	-10,271	-1,697	-8,574	-2,354	1,756	-4,110
1959	-1,581	2,230	-3,811	-1,138	209	1,347	-443	2,021	-2,464
1960	3,095	3,845	-750	3,035	1,551	1,484	60	2,294	-2,234
1961	-4,254	1,375	-5,629	-3,886	-1,074	-2,812	-368	2,449	-2,817
1962	-3,784	3,302	-7,086	-4,247	719	4,966	463	2,583	-2,120
1963	717	5,032	-4,315	256	2,219	-1,963	461	2,813	-2,352
1964	-2,271	5,966	-8,237	-3,269	2,775	-6,044	998	3,191	-2,193
1965	526	5,455	-4,929	530	2,021	-1,491	-4	3,434	3,438
1966	-1,287	11,453	-12,740	-1,789	7,475	9,264	502	3,978	-3,476
1967	-14,237	10,910	-25,147	-13,180	6,115	-19,295	-1,057	4,795	-5,852
1968	-5,961	10,500	-16,461	-6,049	5,247	-11,296	88	5,253	-5,165
1969	9,938	13,639	-3,701	8,433	7,811	622	1,505	5,828	-4,323
1970	-10,571	10,730	-21,301	-12,435	3,803	-16,238	1,864	6,927	-5,063
1971	-19,446	7,677	-27,123	-22,025	50	-22,075	2,579	7,627	-5,048
1972	-3,327	11,169	-14,496	-16,819	2,477	-19,296	13,492	8,692	4,800
1973	7,827	18,681	-10,854	-5,591	9,043	-14,634	13,418	9,638	3,780
1974	-4,732	16,890	-21,622	-11,524	5,912	-17,436	6,792	10,978	-4,186
1975	-63,808	-24	-63,784	-69,282	-13,123	-56,159	5,474	13,099	-7,625
1976	-36,514	3,763	-40,277	-53,083	-11,863	-41,220	16,569	15,626	943
1977	-17,848	7,524	-25,372	-45,879	-10,441	-35,438	28,031	17,965	10,066
1978	817	19,008	-18,191	-29,463	-1,260	-28,203	30,280	20,268	10,012
1979	14,333	27,583	-13,250	-16,090	3,791	-19,881	30,423	23,792	6,631
1980	-30,693	14,507	-45,200	-61,248	-12,549	-48,699	30,555	27,056	3,499
1981	-26,708	18,218	-44,926	-64,310	-11,594	-52,716	37,602	29,812	7,790
1982	-115,255	1,764	-117,019	-148,165	-31,982	-116,183	32,910	33,746	-836
1983	-134,482	9,085	-143,567	-178,619	-28,420	-150,199	44,137	37,505	6,632
1984	-122,900	34,100	-157,000	-175,800	-8,500	-167,400	52,900	42,600	10,400

[a] Data for 1984 are preliminary.
Source: Department of Commerce, Bureau of Economic Analysis.

A6. Expenditures of All Governments by Function and Level of Government

Fiscal Year 1983

(Millions)

Function	Total	Federal	State	Local
Total expenditures	$1,350,950	$874,264	$334,019	$335,098
Less: Intergovernmental expenditures	(a)	88,539	100,887	3,005
To Federal government	(a)	–	1,765	–
To state governments	(a)	67,384	–	3,005
To local governments	(a)	21,155	99,122	(a)
Equals: Direct expenditures	1,350,950	785,725	233,132	332,093
General	1,000,710	535,631	184,155	280,924
National defense and international relations	228,763	228,763	–	–
Education	176,649	12,773	44,584	119,291
Highways	37,215	560	21,153	15,502
Public welfare	83,906	24,749	44,876	14,281
Hospitals	39,101	6,529	14,854	17,718
Health	17,394	5,848	5,980	5,566
Police	20,256	2,322	2,622	15,312
Natural resources	54,757	47,675	5,545	1,537
Housing and urban renewal	18,522	10,017	655	7,850
Air transportation	5,385	2,371	333	2,681
Water transport and terminals	3,533	2,075	426	1,032
Social insurance administration	5,897	3,424	2,464	10
Financial administration [b]	27,945	7,062	8,266	12,617
Interest on general debt [c]	132,871	108,735	11,252	12,885
Other [d]	148,514	72,728	21,145	54,642
Utility and liquor stores	52,811	–	6,798	46,015
Insurance trust	297,429	250,094	42,180	5,154
Employee retirement	40,253	20,999	14,204	5,050
Unemployment compensation [e]	24,605	433	24,068	104
Old-age, survivors, disability and health insurance	221,489	221,489	–	–
Railroad retirement	5,610	5,610	–	–
Other	5,471	1,563	3,908	–

---

[a] To avoid duplication, intergovernmental transactions between levels of government are eliminated in the combined total.

[b] Includes general control.

[c] Excluding, as intergovernmental transactions, interest on Federal securities held by Federal agencies and funds.

[d] Includes postal service, space research and technology, correction, sewers, libraries, sanitation, fire, parking facilities, local parks, general (state-local) public buildings, and unallocable services.

[e] Relates to cooperative state-Federal programs administered by state employment security agencies, including regular and extended or supplemental programs.

Source: Department of Commerce, Bureau of the Census.

A7. Expenditures of All Governments by Function

Selected Fiscal Years 1960-1983

(Millions)

Function	1960	1970	1980	1983
Total expenditures	$151,288	$332,985	$958,657	$1,350,950
General expenditures, total[a]	128,600	275,017	723,094	1,000,710
Selected Federal programs:				
National defense and international relations	48,922	84,253	149,459	228,763
Postal service	3,730	7,722	18,177	23,561
Space research and technology	395	3,691	4,892	6,816
Education	19,404	55,771	143,830	176,649
Social services and income maintenance:				
Public welfare	4,462	17,517	64,764	83,906
Hospitals	4,213	9,693	29,208	39,101
Health	1,031	3,895	14,102	17,394
Veterans' services[b]	3,801	5,388	12,504	15,892
Social insurance administration	539	1,790	4,537	5,897
Transportation:				
Highways	9,565	16,746	33,745	37,215
Air transportation	842	2,065	5,071	5,385
Water transport and terminals	1,142	1,905	3,278	3,533
Parking facilities	(c)	158	343	454
Public safety:				
Police protection	2,030	4,903	15,233	20,256
Fire protection	995	2,024	5,718	7,582
Correction	722	1,709	6,835	10,263
Protective inspection and regulation	(c)	(c)	2,318	2,967
Environment and housing:				
Natural resources[d]	7,087	11,469	35,243	54,757
Housing and urban renewal	1,142	3,189	12,142	18,522
Parks and recreation[e]	770	1,888	6,520	9,480
Sanitation and sewerage	1,727	3,413	13,214	15,603
Governmental administration:				
General control		3,086	10,518	14,736
Financial administration	2,750	3,284	10,228	13,209
General public buildings[e]	533	1,287	3,018	3,625
Interest on general debt	9,332	18,411	76,033	132,871
Utility expenditures	4,066[f]	7,820[f]	33,599	49,995
Liquor stores expenditures	1,022	1,627	2,591	2,816
Insurance trust expenditures, total[a]	17,596	48,521	199,373	297,428
Old-age, survivors, disability, and health	10,798	35,828	149,451	221,489
Railroad retirement	916	1,586	4,671	5,610
Employee retirement	2,161	6,399	28,870	40,253
Unemployment compensation	2,639	2,816	12,282	24,605
Veterans' life insurance	679	971	1,380	1,563

[a] Total includes items not shown separately.

[b] Not elsewhere classified; other veterans' expenditures are included under education, health and hospitals, welfare, and life insurance benefits.

[c] Included in total general.

[d] Includes Federal stabilization of farm prices and income.

[e] State-local only.

[f] Local only; state utility expenditures included under general prior to 1977.

Source: Department of Commerce, Bureau of the Census.

A8. Percentage Distribution of Government Expenditures by Function

Selected Fiscal Years 1960-1983

(Millions)

Function	1960	1970	1980	1983
Total expenditures	100.0	100.0	100.0	100.0
General expenditures, total [a]	85.0	82.6	75.4	74.1
Selected Federal programs:				
National defense and international relations	32.3	25.3	15.6	16.9
Postal service	2.5	2.3	1.9	1.7
Space research and technology	.3	1.1	.5	.5
Education	12.8	16.7	15.0	13.1
Social services and income maintenance:				
Public welfare	2.9	5.3	6.8	6.2
Hospitals	2.8	2.9	3.0	2.9
Health	.7	1.2	1.5	1.3
Veterans' services [b]	2.5	1.6	1.3	1.2
Social insurance administration	.4	.5	.5	.4
Transportation:				
Highways	6.3	5.0	3.5	2.8
Air transportation	.6	.6	.5	.4
Water transport and terminals	.8	.6	.3	.3
Parking facilities	([c])	([c])	([c])	([c])
Public safety:				
Police protection	1.3	1.5	1.6	1.5
Fire protection	.7	.6	.6	.6
Correction	.5	.5	.7	.8
Protective inspection and regulation	([c])	([c])	.2	.2
Environment and housing:				
Natural resources [d]	4.7	3.4	3.7	4.1
Housing and urban renewal	.8	1.0	1.3	1.4
Parks and recreation [e]	.5	.6	.7	.7
Sanitation and sewerage	1.1	1.0	1.4	1.2
Governmental administration:				
General control		.9	1.1	1.1
Financial administration	1.8	1.0	1.1	1.0
General public buildings [e]	.4	.4	.3	.3
Interest on general debt	6.2	5.5	7.9	9.8
Utility expenditures	2.7 [f]	2.3	3.5	3.7
Liquor stores expenditures	.7	.5	.3	.2
Insurance trust expenditures, total [a]	11.6	14.6	20.8	22.0
Old-age, survivors, disability, and health	7.1	10.8	15.6	16.4
Railroad retirement	.6	.5	.5	.4
Employee retirement	1.4	1.9	3.0	3.0
Unemployment compensation	1.7	.8	1.3	1.8
Veterans' life insurance	.4	.3	.1	.1

[a] Total includes items not shown separately.

[b] Not elsewhere classified; other veterans' expenditures are included under education, health and hospitals, welfare, and life insurance benefits.

[c] Less than .05 percent.

[d] Includes Federal stabilization of farm prices and income.

[e] State-local only.

[f] Local only; state utility expenditures included under general prior to 1977.

Source: Computed by Tax Foundation from data in Table A7.

A9. Federal, State, and Local Expenditures[a]

Selected Fiscal Years 1902-1984[b]

(Millions)

Year	Total	Federal	State	Local
1902	$1,660	$572	$179	$909
1913	3,215	970	372	1,873
1922	9,297	3,763	1,261	4,273
1927	11,220	3,533	1,882	5,805
1932	12,437	4,266	2,562	5,609
1934	12,807	5,941	2,532	4,334
1936	16,758	9,165	3,144	4,449
1938	17,675	8,449	3,955	5,271
1940	20,417	10,061	4,545	5,811
1942	45,576	35,549	4,456	5,571
1944	109,947	100,520	4,062	5,365
1946	79,707	66,534	6,162	7,011
1948	55,081	35,592	9,531	9,959
1950	70,334	44,800	12,774	12,761
1952	99,847	71,568	13,330	14,948
1953	110,054	79,990	14,086	15,978
1954	111,332	77,692	15,802	17,837
1955	110,717	73,441	17,400	19,875
1956	115,796	75,991	18,379	21,426
1957	125,463	81,783	20,405	23,274
1958	134,931	86,054	23,337	25,539
1959	145,748	93,531	25,106	27,111
1960	151,288	97,284	25,035	28,970
1961	164,875	104,863	28,231	31,782
1962	176,240	113,428	29,210	33,601
1963	184,996	118,805	31,770	34,421
1964	196,431	125,949	33,438	37,045
1965	205,682	130,059	35,726	39,897
1966	224,813	143,022	39,114	42,677
1967	257,800	166,849	45,096	45,855
1968	282,645	184,464	50,046	48,135
1969	308,344	196,165	56,625	55,554
1970	332,985	208,190	64,665	60,130
1971	369,423	226,157	75,882	67,384
1972	399,098	242,186	81,208	75,705
1973	436,907	272,709	87,646	76,552
1974	478,325	295,147	100,513	82,665
1975	560,129	340,542	122,153	97,434
1976	625,076	389,905	127,678	107,493
1977	680,329	430,594	137,683	112,052
1978	745,438	477,825	149,476	118,137
1979	832,385	535,702	168,608	128,075
1980	958,657	615,420	191,806	151,432
1981	1,109,815	717,376	220,511	171,927
1982	1,233,492	794,671	242,075	196,746
1983	1,350,950	872,499	263,630	214,821
1984	1,441,116	919,439	287,093	234,584

---

[a] Grants-in-aid and other intergovernmental payments are counted as expenditures of the first disbursing unit. Total expenditures are shown as defined by the Bureau of the Census including insurance trust expenditures. (See Introductory Notes to Tables.)

[b] Data for 1984 estimated by Tax Foundation. Beginning in 1963, data for local governments are reported on a somewhat different basis.

Source: Department of Commerce, Bureau of the Census.

A10. Federal, State, and Local Expenditures: Per Capita and Percentage Distribution

Selected Fiscal Years 1902-1984[a]

Year	Per capita				Percentage distribution			
	Total	Federal	State	Local	Total	Federal	State	Local
1902	$21	$7	$2	$12	100.0	34.5	10.8	54.8
1913	33	10	4	19	100.0	30.2	11.6	58.3
1922	85	34	12	39	100.0	40.5	13.6	46.0
1927	95	30	16	49	100.0	31.5	16.8	51.7
1932	100	34	21	45	100.0	34.3	20.6	45.1
1934	102	47	20	34	100.0	46.4	19.8	33.8
1936	131	72	25	35	100.0	54.7	18.8	26.5
1938	137	65	31	41	100.0	47.8	22.4	29.8
1940	155	77	35	44	100.0	49.3	22.3	28.5
1942	341	626	33	42	100.0	78.0	9.8	12.2
1944	821	751	30	40	100.0	91.4	3.7	4.9
1946	581	485	45	51	100.0	83.5	7.7	8.8
1948	380	246	66	69	100.0	64.6	17.3	18.1
1950	468	298	85	85	100.0	63.7	18.2	18.1
1952	646	463	86	97	100.0	71.7	13.4	15.0
1953	700	509	90	102	100.0	72.7	12.8	14.5
1954	696	486	99	112	100.0	69.8	14.2	16.0
1955	679	451	107	122	100.0	66.3	15.7	18.0
1956	697	458	111	129	100.0	65.6	15.9	18.5
1957	742	484	121	138	100.0	65.2	16.3	18.6
1958	784	500	136	148	100.0	63.8	17.3	18.9
1959	833	534	143	155	100.0	64.2	17.2	18.6
1960	846	544	140	152	100.0	64.3	16.5	19.1
1961	908	577	155	175	100.0	63.6	17.1	19.3
1962	955	615	158	182	100.0	64.4	16.6	19.1
1963	988	634	170	184	100.0	64.2	17.2	18.6
1964	1,034	663	176	195	100.0	64.1	17.0	18.9
1965	1,069	676	186	207	100.0	63.3	17.4	19.4
1966	1,155	735	201	219	100.0	63.6	17.4	19.0
1967	1,311	849	229	233	100.0	64.7	17.5	17.8
1968	1,423	929	252	242	100.0	65.3	17.7	17.0
1969	1,538	978	282	277	100.0	63.6	18.3	18.0
1970	1,643	1,027	319	297	100.0	62.5	19.4	18.1
1971	1,797	1,100	369	328	100.0	61.2	20.5	18.2
1972	1,917	1,163	390	364	100.0	60.7	20.3	19.0
1973	2,076	1,296	417	364	100.0	62.4	20.1	17.5
1974	2,252	1,389	473	389	100.0	61.7	21.0	17.3
1975	2,612	1,588	570	454	100.0	60.8	21.8	17.4
1976	2,886	1,800	589	496	100.0	62.4	20.4	17.2
1977	3,111	1,969	630	512	100.0	63.3	20.3	16.5
1978	3,373	2,162	676	535	100.0	64.1	20.0	15.9
1979	3,726	2,398	755	573	100.0	64.3	20.3	15.4
1980	4,243	2,724	849	670	100.0	64.2	20.0	15.8
1981	4,857	3,140	965	752	100.0	64.8	19.9	15.5
1982	5,345	3,444	1,049	853	100.0	64.4	19.6	16.0
1983	5,798	3,744	1,131	922	100.0	64.6	19.5	15.9
1984	6,128	3,910	1,221	998	100.0	63.8	19.9	16.3

[a] Data for 1984 estimated by Tax Foundation.

Source: Computed by Tax Foundation from data in Table A9 and population, excluding armed forces overseas, as of January 1.

A11. Revenue of All Governments by Source and Level of Government

Overlapping in the Sources of Intergovernmental Revenue

Fiscal Year 1983

(Millions)

Source	Total	Federal	State	Local
Total revenue	$1,181,272	$679,663	$357,661	$337,921
Intergovernmental	([a])	1,846	72,728	119,399
From Federal government	([a])	–	68,986	21,021
From state government	([a])	1,846	–	98,378
From local government	([a])	–	3,742	([b])
Revenue from own sources	1,181,272	677,817	284,933	218,522
General	878,633	481,887	217,752	178,994
Taxes	665,615	381,179	171,440	112,996
Property	89,105	–	3,281	85,824
Individual income	344,067	288,938	49,789	5,340
Corporation income	51,280	37,022	13,153	1,105
Sales and gross receipts	144,718	44,471	83,895	16,352
Customs duties	8,727	8,727	–	–
General sales and gross receipts	64,890	–	53,639	11,250
Motor fuel	16,726	5,784	10,793	149
Alcoholic beverages	8,591	5,613	2,743	235
Tobacco products	8,322	4,140	4,001	181
Public utilities	11,818	2,947	5,621	3,250
Other	25,643	17,260[c]	7,097	1,286
Motor vehicle and operators licenses	6,732	–	6,289	443
Death and gift	8,598	6,053	2,545	–
All other	21,117	4,695	12,490	3,932
Charges and miscellaneous	213,018	100,708	46,312	65,998
Utility and liquor stores	37,344	–	5,209	32,135
Insurance trust	265,294	195,930	61,971	7,393
Employee retirement	46,831	4,305	35,236	7,290
Unemployment compensation[d]	21,741	158	21,480	103
Old-age, survivors, disability and health insurance	187,189	187,189	–	–
Railroad retirement	3,561	3,561	–	–
Other	5,972	717	5,255	–

[a] To avoid duplication, transactions between levels of government are eliminated in the combined total.

[b] Transactions among local units of government are excluded.

[c] Includes windfall profit tax.

[d] Relates to cooperative state-Federal programs administered by state employment security agencies, including regular and extended or supplemental programs.

Source: Department of Commerce, Bureau of the Census.

A12. Tax and Nontax Revenue of All Governments by Source

Selected Fiscal Years 1960-1983

(Millions)

Source	1960	1970	1980	1983
Total revenue	$153,102	$333,810	$932,199	$1,181,272
Tax revenue, total	126,678	274,996	729,040	877,254
General taxes	113,120	232,877	574,244	665,615
Property	16,405	34,054	68,499	89,105
Individual income	43,178	101,224	286,149	344,067
Corporate income	22,674	36,567	77,921	51,280
Sales and gross receipts	24,452	48,619	111,961	144,718
Customs duties	1,105	2,430	7,436	8,727
General sales and gross receipts	5,177	16,128	51,328	64,890
Motor fuel	5,352	10,100	14,709	16,726
Alcoholic beverages	3,779	6,208	8,327	8,591
Tobacco products	2,915	4,531	6,320	8,322
Public utilities	1,627	3,268	8,755	11,818
Other	4,498	5,954	15,087	25,643
Motor vehicle and operators' licenses	1,700	2,904	5,713	6,732
Death and gift	2,026	4,640	8,424	8,598
All other general	2,685	4,868	15,577	21,117
Insurance trust taxes	13,558	42,119	154,796	211,638
Unemployment compensation	2,295	2,654	12,892	20,888
Old-age, survivors, disability, and health	10,656	38,485	139,370	187,189
Railroad retirement	607	980	2,534	3,561
Nontax revenues, total	26,424	58,814	203,159	304,018
Current charges [a] (general)	12,451	26,274	80,132	113,172
Miscellaneous general revenue [b]	5,048	13,329	62,253	99,846
Utility revenue	3,613 [c]	6,608 [c]	22,359	34,033
Liquor stores revenue	1,264	2,006	3,201	3,311
Insurance trust, nontax receipts	4,048	10,597	35,214	53,656
Employee retirement	2,868	8,206	29,060	46,831
Veterans' life insurance	527	679	670	717
Other	653	1,712	5,483	6,108

[a] Amounts received from the public for performance of specific services benefitting the person charged; includes fees, toll charges, tuition, other reimbursements for current services, gross income of commercial-type activities, etc.

[b] Includes special assessments, sale of property, interest earnings, etc.

[c] Local only; state utility revenue included under general prior to 1977.

Source: Department of Commerce, Bureau of the Census.

A13. Percentage Distribution of Government Revenue by Source

Selected Fiscal Years 1960-1983

Source	1960	1970	1980	1983
Total revenue	100.0	100.0	100.0	100.0
Tax revenue, total	82.7	82.4	78.2	74.3
General taxes	73.9	69.8	61.6	56.3
Property	10.7	10.2	7.3	7.5
Individual income	28.2	30.3	30.7	29.1
Corporate income	14.8	11.0	8.4	4.3
Sales and gross receipts	16.0	14.6	12.0	12.2
Customs duties	.7	.7	.8	.7
General sales and gross receipts	3.5	4.8	5.5	5.5
Motor fuel	3.5	3.0	1.6	1.4
Alcoholic beverages	2.5	1.9	.9	.7
Tobacco products	1.9	1.4	.7	.7
Public utilities	1.1	1.0	.9	1.0
Other	2.9	1.8	1.6	2.2
Motor vehicle and operators' licenses	1.1	.9	.6	.6
Death and gift	1.3	1.4	.9	.7
All other general	1.8	1.5	1.7	1.8
Insurance trust taxes	8.9	12.6	16.6	17.9
Unemployment compensation	1.5	.8	1.4	1.8
Old-age, survivors, disability, and health	7.0	11.5	15.0	15.8
Railroad retirement	.4	.3	.3	.3
Nontax revenues, total	17.3	17.6	21.8	25.7
Current charges[a] (general)	8.1	7.9	8.6	9.6
Miscellaneous general revenue[b]	3.3	4.0	6.7	8.5
Utility revenue	2.4[c]	2.0[c]	2.4	2.9
Liquor stores revenue	.8	.6	.3	.3
Insurance trust, nontax receipts	2.6	3.2	3.8	4.5
Employee retirement	1.9	2.5	3.1	4.0
Veterans' life insurance	.3	.2	.1	.1
Other	.4	.5	.6	.5

[a] Amounts received from the public for performance of specific services benefitting the person charged; includes fees, toll charges, tuition, other reimbursements for current services, gross income of commercial-type activities, etc.

[b] Includes special assessments, sale of property, interest earnings, etc.

[c] Local only, state utility revenue included under general prior to 1977.

Source: Computed by Tax Foundation from data in Table A12.

A14. Federal, State, and Local Tax Receipts[a]

Selected Fiscal Years 1902-1984[b]

(Millions)

Year	Total	Federal	State	Local
1902	$1,373	$513	$156	$704
1913	2,271	662	301	1,308
1922	7,387	3,371	947	3,069
1927	9,451	3,364	1,608	4,479
1932	7,977	1,813	1,890	4,274
1934	8,854	2,942	1,979	3,933
1936	10,606	3,882	2,641	4,083
1938	14,189	5,877	3,834	4,478
1940	14,243	5,583	4,157	4,503
1942	22,962	13,351	4,979	4,632
1944	52,050	41,953	5,390	4,707
1946	48,988	37,887	5,971	5,130
1948	54,584	40,180	7,802	6,602
1950	54,799	37,853	8,958	7,988
1952	84,800	64,036	11,295	9,469
1953	89,779	67,496	11,922	10,361
1954	90,917	67,584	12,352	10,981
1955	87,916	63,291	12,735	11,890
1956	100,025	72,340	14,690	12,995
1957	107,693	77,362	16,041	14,290
1958	108,593	76,716	16,412	15,465
1959	110,209	76,178	17,495	16,536
1960	126,678	88,419	20,172	18,087
1961	131,506	90,322	21,374	19,810
1962	139,471	95,262	23,210	20,999
1963	148,715	101,701	25,109	21,905
1964	158,469	107,630	27,289	23,550
1965	165,475	111,231	29,120	25,124
1966	184,730	124,940	32,420	27,370
1967	207,636	143,716	34,836	29,084
1968	217,697	147,572	38,947	31,178
1969	259,979	180,710	44,481	34,788
1970	274,996	185,670	50,486	38,840
1971	277,822	180,349	54,031	43,442
1972	315,014	202,268	62,998	49,748
1973	348,073	222,463	72,564	53,046
1974	387,611	251,790	79,337	56,484
1975	416,362	267,321	87,691	61,350
1976	446,887	283,794	95,421	67,672
1977	523,237	338,754	109,607	74,876
1978	584,810	381,200	123,155	80,455
1979	659,407	442,057	136,699	80,681
1980	727,984	492,846	148,691	86,447
1981	834,552	572,421	167,227	94,904
1982	872,156	590,089	178,358	103,709
1983	877,253	572,087	192,067	113,099
1984	975,043	634,352	217,422	123,269

[a] Includes social insurance taxes and Federal supplementary medical insurance; excludes contributions to workers' compensation systems.

[b] Data for 1984 estimated by Tax Foundation.

Source: Department of Commerce, Bureau of the Census.

A15. Federal, State, and Local Tax Receipts: Per Capita and Percentage Distribution

Selected Fiscal Years 1902-1984[a]

Year	Per capita				Percentage distribution			
	Total	Federal	State	Local	Total	Federal	State	Local
1902	$18	$7	$2	$9	100.0	37.4	11.4	51.3
1913	24	7	3	14	100.0	29.2	13.3	57.6
1922	68	31	9	28	100.0	45.6	12.8	41.5
1927	80	28	14	38	100.0	35.6	17.0	47.4
1932	64	15	15	34	100.0	22.7	23.7	53.6
1934	70	23	16	31	100.0	33.2	22.4	44.4
1936	83	30	21	32	100.0	36.6	24.9	38.5
1938	110	45	30	35	100.0	41.4	27.0	31.6
1940	108	42	32	34	100.0	39.2	29.2	31.6
1942	172	100	37	35	100.0	58.1	21.7	20.2
1944	389	313	40	35	100.0	80.6	10.4	9.0
1946	357	276	44	38	100.0	77.3	12.2	10.5
1948	377	277	54	46	100.0	73.6	14.3	12.1
1950	365	252	60	53	100.0	69.1	16.3	14.6
1952	548	414	73	61	100.0	75.5	13.3	11.2
1953	571	429	76	66	100.0	75.2	13.3	11.5
1954	569	423	77	69	100.0	74.3	13.6	12.1
1955	539	388	78	73	100.0	72.0	14.5	13.5
1956	602	436	88	78	100.0	72.3	14.7	13.0
1957	637	457	95	85	100.0	71.8	14.9	13.3
1958	631	446	95	90	100.0	70.6	15.1	14.2
1959	630	435	100	94	100.0	69.1	15.9	15.0
1960	709	495	113	101	100.0	69.8	15.9	14.3
1961	724	497	118	109	100.0	68.7	16.3	15.1
1962	756	516	126	114	100.0	68.3	16.6	15.1
1963	794	543	134	117	100.0	68.4	16.9	14.7
1964	834	567	144	124	100.0	67.9	17.2	14.9
1965	859	578	151	130	100.0	67.2	17.6	15.2
1966	949	642	167	141	100.0	67.6	17.5	14.8
1967	1,056	731	177	148	100.0	69.2	16.8	14.0
1968	1,096	743	196	157	100.0	67.8	17.9	14.3
1969	1,297	901	222	174	100.0	69.5	17.1	13.4
1970	1,357	916	249	192	100.0	67.5	18.4	14.1
1971	1,352	877	263	211	100.0	64.9	19.4	15.6
1972	1,513	971	303	239	100.0	64.2	20.0	15.8
1973	1,654	1,057	345	252	100.0	63.9	20.8	15.2
1974	1,825	1,185	373	266	100.0	65.0	20.5	14.6
1975	1,942	1,247	409	286	100.0	64.2	21.1	14.7
1976	2,063	1,310	441	312	100.0	63.5	21.4	15.1
1977	2,392	1,549	501	342	100.0	64.7	20.9	14.3
1978	2,646	1,725	557	364	100.0	65.2	21.1	13.8
1979	2,952	1,979	612	361	100.0	67.0	20.7	12.2
1980	3,222	2,181	658	383	100.0	67.6	20.5	11.9
1981	3,653	2,505	732	415	100.0	68.6	20.0	11.4
1982	3,779	2,557	773	449	100.0	67.7	20.4	11.9
1983	3,765	2,455	824	485	100.0	65.2	21.9	12.9
1984	4,146	2,698	925	524	100.0	65.1	22.3	12.6

[a] Data for 1984 estimated by Tax Foundation.

Source: Computed by Tax Foundation from data in Table A14 and population, excluding armed forces overseas, as of January 1.

A16. Tax Index and Tax Receipts by Type of Tax[a]

All Governments
Calendar Years 1965-1984

Year	All taxes	Personal income taxes	Corporate profits taxes	Indirect business taxes[b]	Social insurance contributions	All other taxes[c]
	Tax index, 1967 = 100					
1965	82.9	78.6	95.1	89.1	69.9	90.4
1966	93.3	90.6	103.6	92.9	89.9	96.8
1967	100.0	100.0	100.0	100.0	100.0	100.0
1968	115.4	119.7	120.5	112.5	110.4	105.4
1969	130.2	143.7	121.5	123.6	126.8	117.3
1970	132.2	141.5	105.2	134.7	135.0	123.2
1971	140.4	139.2	115.6	148.1	148.9	141.3
1972	160.4	170.1	128.1	159.0	171.1	159.9
1973	180.1	182.1	151.0	172.8	214.1	160.5
1974	198.4	208.1	158.8	184.1	241.7	159.1
1975	204.3	203.3	155.9	199.5	257.0	164.4
1976	234.0	238.2	196.6	216.0	292.5	182.5
1977	263.1	273.9	223.8	235.7	326.6	215.9
1978	296.2	318.2	256.3	252.2	376.5	191.7
1979	331.5	372.8	269.7	265.7	435.4	201.6
1980	361.2	415.4	261.0	294.9	474.4	228.0
1981	411.9	480.4	249.8	346.9	551.8	242.5
1982	417.1	495.8	186.7	355.3	585.1	262.6
1983	441.3	491.9	233.3	386.4	635.3	240.3
1984	484.6	527.7	277.1	419.5	712.7	248.3
	Tax receipts (billions)					
1965	$181.9	$55.5	$30.9	$60.2	$29.4	$5.8
1966	204.6	64.0	33.7	62.8	37.9	6.2
1967	219.3	70.6	32.5	67.6	42.2	6.4
1968	253.0	84.6	39.2	76.1	46.5	6.7
1969	285.5	101.5	39.5	83.6	53.5	7.5
1970	290.0	100.0	34.5	91.1	56.9	7.9
1971	307.8	98.3	37.7	100.2	62.7	9.0
1972	351.7	120.2	41.6	107.5	72.1	10.2
1973	393.0	128.6	49.0	116.8	90.2	10.3
1974	435.1	147.0	51.6	124.5	101.9	10.2
1975	448.1	143.6	50.6	134.9	108.3	10.5
1976	513.2	168.3	63.8	146.1	123.3	11.7
1977	577.1	193.5	72.7	159.4	137.7	13.8
1978	649.6	224.8	83.2	170.5	158.7	12.3
1979	727.1	263.4	87.6	179.7	183.5	12.9
1980	792.2	293.5	84.8	199.4	200.0	14.6
1981	903.2	339.4	81.1	234.6	232.6	15.5
1982	914.6	350.2	60.7	240.3	246.6	16.8
1983	967.7	347.5	75.8	261.3	267.8	15.4
1984	1,062.8	372.8	90.0	283.7	300.4	15.9

[a] Tax receipts, net of refunds, as shown in the national income accounts, generally on an accrual basis. For separate data on Federal and state and local taxes, see Tables C33 and D16.

[b] Sales, excise, and customs levies and real property taxes.

[c] Estate and gift and personal property taxes.

Source: Department of Commerce, Bureau of Economic Analysis; and Tax Foundation computations.

A17. "Tax Freedom Day" and "Tax Bite in the Eight-Hour Day"

Calendar Years 1929-1985

Year	Tax Freedom Day [a]	Tax bite in the eight-hour day [b] (hours:minutes)		
		Total	Federal	State and local
1929	February 9	:52	:19	:33
1931	February 15	1:00	:13	:47
1933	March 5	1:24	:25	:59
1935	March 1	1:17	:28	:49
1937	March 6	1:24	:40	:44
1939	March 6	1:24	:38	:46
1940	March 8	1:29	:45	:44
1941	March 17	1:40	1:04	:36
1942	March 19	1:43	1:24	:29
1943	April 6	2:06	1:42	:24
1944	March 30	1:58	1:36	:22
1945	April 1	1:59	1:36	:23
1946	March 31	1:57	1:30	:27
1947	April 3	2:01	1:33	:28
1948	March 28	1:55	1:26	:29
1949	March 24	1:48	1:16	:32
1950	April 3	2:02	1:30	:32
1951	April 10	2:11	1:40	:31
1952	April 10	2:12	1:40	:32
1953	April 10	2:12	1:40	:32
1954	April 6	2:05	1:30	:35
1955	April 9	2:09	1:34	:35
1956	April 11	2:13	1:37	:36
1957	April 13	2:14	1:37	:37
1958	April 10	2:12	1:32	:40
1959	April 14	2:16	1:36	:40
1960	April 17	2:22	1:40	:42
1961	April 18	2:22	1:38	:44
1962	April 18	2:21	1:38	:43
1963	April 19	2:23	1:39	:44
1964	April 15	2:18	1:33	:45
1965	April 15	2:17	1:33	:44
1966	April 18	2:21	1:36	:45
1967	April 20	2:24	1:37	:47
1968	April 25	2:32	1:39	:53
1969	May 1	2:38	1:48	:50
1970	April 28	2:34	1:40	:54
1971	April 25	2:31	1:36	:55
1972	April 29	2:36	1:39	:57
1973	April 29	2:36	1:41	:55
1974	May 3	2:41	1:45	:56
1975	April 28	2:35	1:38	:57
1976	May 1	2:40	1:42	:58
1977	May 3	2:41	1:43	:58
1978	May 3	2:41	1:45	:56
1979	May 3	2:41	1:48	:53
1980	May 4	2:43	1:49	:54
1981	May 6	2:45	1:52	:53
1982	May 4	2:42	1:47	:55
1983	May 1	2:39	1:43	:56
1984	April 29	2:37	1:42	:55
1985	April 30	2:38	1:43	:55

[a] "Tax Freedom Day" represents the date on which the average person would finish paying Federal, state, and local taxes if all earnings since January 1 were turned over to governments to fulfill annual tax obligations.

[b] The "tax bite in the eight-hour day" reflects the amount of time out of each workday that the average person spends earning enough money to pay tax obligations.

Source: Tax Foundation computations based on data in Table A32.

A18. Gross Debt of Federal, State, and Local Governments[a]

End of Selected Fiscal Years 1902-1984[b]

(Millions)

Year	Total	Federal[c]	State	Local
1902	$3,285	$1,178	$230	$1,877
1913	5,607	1,193	379	4,035
1922	33,072	22,963	1,131	8,978
1927	33,393	18,512	1,971	12,910
1932	38,692	19,487	2,832	16,373
1934	45,982	27,053	3,248	15,681
1936	53,253	33,779	3,413	16,061
1938	56,601	37,165	3,343	16,093
1940	63,251	42,968	3,590	16,693
1942	91,759	72,422	3,257	16,080
1944	218,482	201,003	2,776	14,703
1946	285,339	269,422	2,353	13,564
1948	270,948	252,292	3,676	14,980
1950	281,445	257,357	5,258	18,830
1952	289,205	259,105	6,874	23,226
1953	299,852	266,071	7,824	25,957
1954	310,190	271,260	9,600	29,331
1955	318,641	274,374	11,198	33,069
1956	321,619	272,751	12,890	35,978
1957	323,566	270,527	13,738	39,301
1958	334,530	276,343	15,394	42,793
1959	348,816	284,706	16,930	47,180
1960	356,286	286,331	18,543	51,412
1961	363,994	288,971	19,993	55,030
1962	379,479	298,201	22,023	59,255
1963	390,916	305,860	23,176	61,881
1964	403,935	311,713	25,041	67,181
1965	416,786	317,274	27,034	72,478
1966	426,958	319,907	29,564	77,487
1967	439,880	326,221	32,472	81,185
1968	468,736	347,578	35,666	85,492
1969	487,268	353,720	39,555	93,995
1970	514,489	370,919	42,008	101,563
1971	556,957	398,130	47,793	111,034
1972	602,418	427,260	54,453	120,705
1973	656,903	468,418	59,375	129,110
1974	692,851	486,235	65,296	141,320
1975	764,055	544,129	72,127	147,798
1976	871,815	631,283	84,825	155,707
1977	966,668	709,136	90,200	167,332
1978	1,060,856	780,423	102,569	177,864
1979	1,137,853	833,750	111,740	192,363
1980	1,249,919	914,316	121,958	213,645
1981	1,367,831	1,003,939	134,847	229,045
1982	1,551,565	1,146,986	147,470	257,109
1983	1,836,387	1,381,886	167,290	287,211
1984	2,073,332	1,572,748	184,485	316,099

[a] Short- and long-term debt outstanding.
[b] State and local debt for 1984 estimated by Tax Foundation.
[c] Public debt of the U.S. government.
Source: Department of Commerce, Bureau of the Census; and Treasury Department.

A19. Gross Debt of Federal, State, and Local Governments: Per Capita and Percentage Distribution

End of Selected Fiscal Years 1902-1984

Year	Per capita				Percentage distribution			
	Total	Federal	State	Local	Total	Federal	State	Local
1902	$41	$15	$3	$24	100.0	35.9	7.0	57.1
1922	301	209	10	82	100.0	69.4	3.4	27.1
1927	281	156	17	108	100.0	55.4	5.9	38.7
1932	310	156	23	131	100.0	50.4	7.3	42.3
1934	364	214	26	124	100.0	58.8	7.1	34.1
1936	416	264	27	125	100.0	63.4	6.4	30.2
1938	436	286	26	124	100.0	65.7	5.9	28.4
1940	479	326	27	127	100.0	67.9	5.7	26.4
1942	685	541	24	120	100.0	78.9	3.5	17.5
1944	1,644	1,513	21	111	100.0	92.0	1.3	6.7
1946	2,037	1,924	17	97	100.0	94.4	.8	4.8
1948	1,855	1,727	25	103	100.0	93.1	1.4	5.5
1950	1,853	1,695	35	124	100.0	91.4	1.9	6.7
1952	1,849	1,657	44	149	100.0	89.6	2.4	8.0
1954	1,916	1,676	59	181	100.0	87.4	3.1	9.5
1956	1,913	1,623	77	214	100.0	84.8	4.0	11.2
1958	1,921	1,587	88	246	100.0	82.6	4.6	12.8
1960	1,980	1,591	103	286	100.0	80.4	5.2	14.4
1961	1,989	1,579	109	301	100.0	79.4	5.5	15.1
1962	2,042	1,605	119	319	100.0	78.5	5.8	15.6
1963	2,074	1,623	123	328	100.0	78.2	5.9	15.8
1964	2,113	1,631	131	351	100.0	77.2	6.2	16.6
1965	2,154	1,639	140	375	100.0	76.1	6.5	17.4
1966	2,183	1,636	151	396	100.0	74.9	6.9	18.1
1967	2,228	1,652	164	411	100.0	74.2	7.4	18.5
1968	2,351	1,743	179	429	100.0	74.2	7.6	18.2
1969	2,420	1,756	196	467	100.0	72.6	8.1	19.3
1970	2,522	1,818	206	498	100.0	72.1	8.1	19.7
1971	2,693	1,925	231	537	100.0	71.5	8.6	19.9
1972	2,878	2,042	260	577	100.0	70.9	9.0	20.0
1973	3,108	2,216	281	611	100.0	71.3	9.0	20.0
1974	3,248	2,279	306	662	100.0	70.2	9.4	20.4
1975	3,546	2,525	335	686	100.0	71.2	9.4	19.3
1976	4,007	2,902	390	716	100.0	72.4	9.7	17.9
1977	4,399	3,227	410	761	100.0	73.4	9.3	17.3
1978	4,777	3,514	462	801	100.0	73.6	9.7	16.8
1979	5,067	3,713	498	857	100.0	73.3	9.8	16.9
1980	5,501	4,024	537	940	100.0	73.2	9.8	17.1
1981	5,959	4,374	587	998	100.0	73.4	9.9	16.7
1982	6,693	4,948	636	1,109	100.0	73.9	9.5	16.6
1983	7,847	5,905	715	1,227	100.0	75.2	9.2	15.6
1984	8,779	6,660	781	1,339	100.0	75.9	8.9	15.3

Source: Computed by Tax Foundation from data in Table A18, and population as of the end of the fiscal year.

A20. Government Employees by Level of Government and Major Category

Selected Calendar Years 1929-1983

Number of Full-Time Equivalent Employees (Thousands)

Year	All governments		Federal		State and local		Exhibit: all private industries
	Total [a]	Total less military	Total [a]	Total less military	Total [a]	Total less education	
1929	3,204	2,923	847	566	2,357	1,275	32,134
1933	3,893	3,623	1,237	967	2,656	1,572	23,321
1939 [b]	6,172	5,791	3,312	2,931	2,860	1,636	29,742
1946	8,759	5,322	5,770	2,333	2,989	1,713	38,356
1947	6,762	5,130	3,528	1,896	3,234	1,870	40,364
1948	6,812	5,268	3,460	1,916	3,352	1,934	41,278
1949	7,278	5,561	3,684	1,967	3,594	2,103	39,577
1950	7,505	5,692	3,783	1,970	3,722	2,186	41,026
1951	9,342	6,138	5,535	2,331	3,807	2,226	43,243
1952	10,122	6,410	6,175	2,463	3,947	2,292	43,614
1953	10,095	6,465	5,989	2,359	4,106	2,374	44,551
1954	9,941	6,514	5,669	2,242	4,272	2,460	42,929
1955	9,836	6,691	5,393	2,248	4,443	2,528	44,260
1956	9,936	6,947	5,270	2,281	4,666	2,645	45,439
1957	10,136	7,169	5,263	2,296	4,873	2,745	45,659
1958	10,184	7,387	5,062	2,265	5,122	2,884	43,768
1959	10,306	7,595	5,010	2,299	5,296	2,949	45,170
1960	10,581	7,891	5,055	2,365	5,526	3,036	45,906
1961	10,942	8,168	5,157	2,383	5,785	3,176	45,407
1962	11,348	8,391	5,409	2,452	5,939	3,239	46,478
1963	11,553	8,675	5,351	2,473	6,202	3,318	47,099
1964	11,890	8,994	5,360	2,464	6,530	3,454	48,030
1965	12,264	9,376	5,389	2,501	6,875	3,588	50,023
1966	13,237	9,920	5,988	2,671	7,249	3,732	52,452
1967	13,948	10,341	6,450	2,843	7,498	3,827	53,657
1968	14,395	10,734	6,531	2,870	7,864	3,997	55,045
1969	14,652	11,031	6,484	2,863	8,168	4,120	56,638
1970	14,622	11,349	6,092	2,819	8,530	4,307	56,169
1971	14,586	11,684	5,712	2,810	8,874	4,467	55,832
1972	14,599	12,046	5,339	2,786	9,260	4,680	57,628
1973	14,803	12,364	5,186	2,747	9,617	4,860	60,561
1974	15,071	12,726	5,152	2,807	9,919	5,016	61,373
1975	15,375	13,080	5,107	2,812	10,268	5,248	59,042
1976	15,450	13,197	5,056	2,803	10,394	5,312	61,238
1977	15,578	13,339	5,037	2,798	10,541	5,379	63,709
1978	15,937	13,717	5,054	2,834	10,883	5,597	67,268
1979	16,091	13,902	5,034	2,845	11,057	5,703	69,867
1980	16,328	14,119	5,101	2,892	11,227	5,787	69,621
1981	16,297	14,038	5,128	2,869	11,169	5,689	70,411
1982	16,205	13,912	5,132	2,839	11,073	5,625	68,652
1983	16,173	13,864	5,161	2,852	11,012	5,615	69,068

[a] Includes government enterprises.

[b] Government figures include work relief.

Source: Department of Commerce, Bureau of Economic Analysis; and Tax Foundation.

A21. Wages and Salaries of Government Employees by Level of Government and Major Category

Selected Calendar Years 1929-1983

(Millions)

Year	All governments		Federal		State and local		Exhibit: all private industries
	Total [a]	Total less military	Total [a]	Total less military	Total [a]	Total less education	
1929	$4,961	$4,629	$1,417	$1,085	$3,544	$1,981	$45,498
1933	5,163	4,874	1,610	1,321	3,553	2,144	23,863
1939 [b]	8,241	7,809	4,021	3,589	4,220	2,503	37,742
1946	20,700	12,867	14,371	6,538	6,329	3,745	91,345
1947	17,513	13,342	9,988	5,817	7,525	4,441	105,515
1948	19,007	14,876	10,230	6,099	8,777	5,178	116,444
1949	20,813	16,351	11,110	6,648	9,703	5,720	113,848
1950	22,618	17,365	12,250	6,997	10,368	6,076	124,330
1951	29,213	20,281	17,864	8,932	11,349	6,609	142,114
1952	33,361	22,631	20,823	10,093	12,538	7,294	151,971
1953	34,319	23,695	20,698	10,074	13,621	7,882	164,234
1954	34,884	24,612	20,020	9,748	14,864	8,503	161,968
1955	36,574	26,393	20,582	10,401	15,992	9,083	175,165
1956	38,778	28,608	21,162	10,992	17,616	9,882	189,653
1957	40,988	30,785	21,594	11,391	19,394	10,702	198,344
1958	44,095	33,755	22,732	12,392	21,363	11,644	196,476
1959	46,026	35,660	23,099	12,733	22,927	12,310	212,989
1960	49,150	38,735	24,043	13,628	25,107	13,250	222,924
1961	52,435	41,859	25,067	14,491	27,368	14,346	227,157
1962	56,308	45,052	26,627	15,371	29,681	15,394	241,815
1963	59,984	48,480	27,927	16,423	32,057	16,350	253,449
1964	64,879	52,472	29,897	17,490	34,982	17,592	271,293
1965	69,860	56,930	31,496	18,566	38,364	19,143	292,122
1966	78,333	62,909	35,835	20,411	42,498	20,895	319,983
1967	86,420	69,352	39,104	22,036	47,316	23,068	340,495
1968	96,621	77,776	43,137	24,292	53,484	25,915	372,918
1969	105,526	85,517	46,032	26,023	59,494	28,637	410,089
1970	117,138	96,456	49,634	28,952	67,504	32,456	431,521
1971	126,697	105,979	51,520	30,802	75,177	36,336	454,785
1972	137,837	115,874	55,095	33,132	82,742	40,220	497,335
1973	148,737	126,616	57,215	35,094	91,522	45,026	553,839
1974	160,396	137,898	60,482	37,984	99,914	49,661	604,803
1975	176,057	152,961	64,358	41,262	111,699	55,564	630,346
1976	188,684	165,207	67,713	44,236	120,971	59,794	701,256
1977	202,364	178,061	71,692	47,389	130,672	64,916	780,835
1978	219,726	194,040	77,535	51,849	142,191	71,406	886,828
1979	236,004	209,044	82,054	55,094	153,950	77,355	1,001,469
1980	260,254	230,437	90,257	60,440	169,997	86,031	1,096,463
1981	284,619	249,521	100,859	65,761	183,760	92,759	1,208,592
1982	306,549	266,688	108,651	68,790	197,898	99,833	1,262,267
1983	327,713	285,124	114,907	72,318	212,806	107,583	1,331,118

[a] Includes government enterprises.

[b] Government figures include work relief.

Source: Department of Commerce, Bureau of Economic Analysis; and Tax Foundation.

A22. Average Annual Earnings of Government Employees by Level of Government and Major Category

Selected Calendar Years 1929-1983

(Per Full-Time Equivalent)

Year	All governments		Federal		State and local		Exhibit: all private industries
	Total [a]	Total less military	Total [a]	Total less military	Total [a]	Total less education	
1929	$1,548	$1,584	$1,673	$1,917	$1,504	$1,554	$1,416
1933	1,326	1,345	1,302	1,366	1,388	1,364	1,023
1939 [b]	1,335	1,348	1,214	1,224	1,476	1,530	1,269
1946	2,363	2,418	2,491	2,802	2,117	2,186	2,382
1947	2,590	2,601	2,831	3,068	2,327	2,375	2,614
1948	2,790	2,824	2,957	3,183	2,618	2,677	2,821
1949	2,860	2,940	3,016	3,380	2,700	2,720	2,877
1950	3,014	3,051	3,238	3,552	2,786	2,780	3,031
1951	3,127	3,304	3,227	3,832	2,981	2,969	3,286
1952	3,296	3,531	3,372	4,098	3,177	3,182	3,484
1953	3,400	3,665	3,456	4,270	3,317	3,320	3,686
1954	3,509	3,778	3,531	4,348	3,479	3,457	3,773
1955	3,718	3,945	3,816	4,627	3,599	3,593	3,958
1956	3,903	4,118	4,016	4,819	3,775	3,736	4,174
1957	4,044	4,294	4,103	4,961	3,980	3,899	4,344
1958	4,330	4,570	4,491	5,471	4,171	4,037	4,487
1959	4,466	4,695	4,611	5,538	4,329	4,174	4,715
1960	4,645	4,909	4,756	5,762	4,543	4,364	4,856
1961	4,792	5,125	4,681	6,081	4,731	4,517	5,00[illegible]
1962	4,962	5,369	4,923	6,269	4,998	4,753	5,203
1963	5,192	5,588	5,219	6,641	5,169	4,928	5,381
1964	5,457	5,834	5,578	7,098	5,357	5,093	5,648
1965	5,696	6,072	5,844	7,423	5,580	5,335	5,840
1966	5,918	6,342	5,984	7,642	5,863	5,599	6,100
1967	6,196	6,707	6,063	7,751	6,310	6,028	6,346
1968	6,712	7,246	6,605	8,464	6,801	6,484	6,775
1969	7,202	7,752	7,099	9,089	7,284	6,951	7,241
1970	8,011	8,499	8,147	10,270	7,914	7,536	7,683
1971	8,686	9,070	9,020	10,962	8,472	8,134	8,146
1972	9,442	9,619	10,319	11,892	8,935	8,594	8,630
1973	10,048	10,241	11,033	12,775	9,517	9,265	9,145
1974	10,643	10,836	11,740	13,532	10,073	9,901	9,855
1975	11,451	11,694	12,602	14,674	10,878	10,588	10,676
1976	12,21[illegible]	12,519	13,393	15,782	11,639	11,256	11,451
1977	12,990	13,349	14,233	16,937	12,397	12,068	12,256
1978	13,787	14,146	15,341	18,295	13,065	12,758	13,184
1979	14,667	15,037	16,300	19,365	13,923	13,564	14,334
1980	15,939	16,321	17,694	20,899	15,142	14,866	15,749
1981	17,465	17,775	19,668	22,921	16,453	16,305	17,165
1982	18,917	19,170	21,171	24,230	17,872	17,748	18,386
1983	20,263	20,566	22,264	25,357	19,325	19,160	19,273

[a] Includes government enterprises.

[b] Government figures include work relief.

Source: Department of Commerce, Bureau of Economic Analysis; and Tax Foundation.

A23. Civilian Employment and Payrolls of Governments

October, Selected Years 1940-1983[a]

A. Number of employees (thousands)

Government unit	1940	1949	1959	1969	1979	1983
All employees[b]	4,474	6,203	8,487	12,691	15,971	16,034
Federal[c]	1,128	2,047	2,399	2,975	2,869	2,875
State and local	3,346	4,156	6,088	9,716	13,102	13,159
Education	1,320	1,658	2,745	5,061	6,732	6,890
Other	2,026	2,497	3,343	4,655	6,370	6,368
State	n.a.	1,037	1,454	2,614	3,699	3,816
Education	n.a.	306	443	1,112	1,577	1,666
Other	551	731	1,011	1,501	2,122	2,150
Local	n.a.	3,119	4,634	7,102	9,403	9,344
Education	n.a.	1,352	2,302	3,949	5,250	5,224
Other	1,475	1,767	2,332	3,154	4,153	4,120
Local by type of government						
Municipal	n.a.	1,281	1,636	2,165	2,553	2,424
County	n.a.	476	767	1,163	1,804	1,811
Other[d]	n.a.	1,363	2,231	3,775	5,046	5,109
Full-time equivalent employees						
Federal	n.a.	n.a.	n.a.	2,893	2,708	n.a.
State and local	n.a.	n.a.	5,342	8,160	10,944	10,885

B. Monthly payroll (millions)

Government unit	1940	1949	1959	1969	1979	1983
All employees[b]	$565.8	$1,406.0	$3,114.4	$7,593.8	$18,077.0	$24,525.1
Federal[c]	177.0	539.2	1,072.7	2,341.5	4,727.7	6,301.5
State and local	388.8	866.7	2,041.7	5,252.3	13,349.3	18,223.6
Education	175.3	384.8	999.3	2,830.6	6,757.0	9,007.3
Other	213.5	481.9	1,042.4	2,421.7	6,592.3	9,216.3
State	n.a.	209.8	485.4	1,430.5	3,869.3	5,345.5
Education	n.a.	58.5	139.2	554.4	1,451.4	1,989.0
Other	58.8	151.3	346.2	876.0	2,417.9	3,356.5
Local	n.a.	656.9	1,556.3	3,821.8	9,480.0	12,878.1
Education	n.a.	326.3	860.0	2,276.2	5,305.6	7,018.3
Other	154.7	330.6	696.3	1,545.6	4,174.4	5,859.8
Local by type of government						
Municipal	n.a.	277.2	547.9	1,195.6	2,728.5	3,640.0
County	n.a.	86.4	229.1	571.6	1,726.0	2,386.8
Other[d]	n.a.	293.5	779.3	2,054.5	5,025.5	6,851.3

[a] Beginning in 1959 data include Alaska and Hawaii.

[b] Full- and part-time employees.

[c] Includes employees outside continental United States; also civilian employees of the National Guard paid directly from the Federal Treasury.

[d] Principally school district personnel.

Source: Department of Commerce, Bureau of the Census.

A24. Civilian Employment of Governments by State

October 1983

(Thousands)

State	Total [a]	Federal	State and local governments		
			Total	State	Local
Total	15,893	2,734	13,159	3,816	9,344
Alabama	282	60	222	76	146
Alaska	58	14	44	23	21
Arizona	202	34	168	49	119
Arkansas	140	18	122	43	80
California	1,707	301	1,406	319	1,087
Colorado	240	49	191	59	132
Connecticut	180	21	159	54	105
Delaware	42	5	37	20	17
Florida	620	85	535	128	407
Georgia	429	77	352	96	256
Hawaii	86	27	59	46	12
Idaho	67	10	57	18	39
Illinois	705	100	604	145	459
Indiana	336	39	297	90	207
Iowa	201	18	183	55	128
Kansas	186	22	164	51	112
Kentucky	210	36	174	66	108
Louisiana	293	32	261	103	158
Maine	77	9	68	24	44
Maryland	379	129	250	87	163
Massachusetts	360	55	304	87	217
Michigan	567	54	514	151	363
Minnesota	282	29	254	72	181
Mississippi	174	24	150	47	103
Missouri	321	66	255	71	184
Montana	67	12	55	20	35
Nebraska	132	15	117	35	82
Nevada	57	9	48	13	35
New Hampshire	69	16	53	20	33
New Jersey	490	72	418	100	318
New Mexico	119	25	94	43	51
New York	1,287	154	1,133	272	861
North Carolina	395	43	353	103	249
North Dakota	60	8	53	18	35
Ohio	663	87	576	149	427
Oklahoma	242	46	196	74	122
Oregon	193	27	166	54	112
Pennsylvania	671	129	542	143	399
Rhode Island	63	9	54	27	27
South Carolina	211	33	179	65	114
South Dakota	57	10	47	16	31
Tennessee	303	58	245	76	168
Texas	998	156	842	217	626
Utah	126	35	90	35	55
Vermont	34	4	29	12	18
Virginia	469	153	316	116	201
Washington	300	63	238	92	146
West Virginia	122	15	107	41	66
Wisconsin	314	26	288	81	207
Wyoming	49	7	43	12	30
District of Columbia	260	212	49	—	49

[a] Full- and part-time employees in the United States; Federal data are for December 1982 and differ from those in Table A23 which pertain to October 1983 and include employees working outside the United States. See Table D47 for monthly payroll of state and local employees by state.

Source: Department of Commerce, Bureau of the Census.

A25. Payments under Social Insurance and Related Programs by Risk and Program

Selected Calendar Years 1949-1982

(Millions)

Risk and program	1949	1959	1969	1980	1982
Total [a]	$6,555.4	$20,953.3	$46,227.1	$187,696.3	$245,105.5
Old-age retirement	1,226.6	9,925.4	24,709.6	113,548.7	135,330.5
Old-age, survivors, disability and health insurance [b]	437.4	7,607.0	17,698.1	77,905.0	104,884.0
Railroad retirement	168.9	523.1	965.5	2,930.6	3,530.6
Federal civil service	123.7	502.5	1,526.8	10,227.5	13,074.5
State and local government retirement	203.0	780.0	2,250.0	11,089.0	–
Veterans program	61.7	49.7	8.8	([d])	([d])
Other [c]	231.8	463.1	2,260.5	11,376.6	13,840.4
Survivorship (monthly benefits)	794.6	3,315.2	8,774.1	34,899.1	42,799.6
Old-age, survivors, disability and health insurance	196.6	2,063.3	6,219.3	26,654.0	33,612.0
Railroad retirement	39.3	180.9	367.0	1,371.6	1,644.1
Federal civil service	4.3	92.8	354.4	1,930.3	2,506.9
State and local government retirement	25.0	65.0	195.0	652.0	–
Veterans program	477.4	819.0	1,439.2	2,754.9	3,113.1
Workers' compensation	52.0	90.0	185.0	675.0	795.0
Black lung benefit program	–	–	–	635.0	705.0
Other [c]	–	4.3	14.2	301.3	423.6
Lump-sum payments	83.3	299.0	545.2	1,004.0	372.9
Old-age, survivors, disability and health insurance	33.2	171.3	291.2	395.0	203.0
Railroad retirement	11.5	17.8	26.2	13.6	11.0
Federal civil service	7.9	11.1	22.3	22.9	38.6
State and local government retirement	18.0	60.0	135.0	392.0	–
Veterans program	12.4	37.7	68.9	177.7	118.2
Other [c]	.4	1.2	1.6	2.8	2.2
Disability	2,179.9	4,553.8	9,775.2	39,244.6	44,750.1
Old-age, survivors, disability and health insurance	–	456.7	2,542.2	15,437.0	17.338.0
Railroad retirement	72.0	134.2	193.0	564.4	668.3
Federal civil service	35.3	134.2	442.5	2,884.7	3,663.9
State and local government retirement	22.0	85.0	255.0	913.0	–
Veterans programs	1,630.5	2,424.7	3,706.2	8,602.2	10,203.2
Workers' compensation	331.0	725.0	1,519.0	7,245.0	8,909.0
State temporary disability insurance	59.1	287.9	597.5	1,299.8	1,567.9
Railroad temporary disability insurance	30.1	66.2	57.4	63.2	55.6
Black lung benefit program	–	–	–	1,077.0	916.0
Other [c]	–	239.9	462.4	1,275.4	1,428.2
Unemployment	2,271.1	2,859.8	2,423.0	18,935.9	21,852.3
State unemployment insurance [e]	1,737.3	2,617.9	2,261.6	18,756.5	21,513.6
Railroad unemployment insurance	103.6	224.5	37.0	179.4	338.7
Veterans unemployment allowances	430.2	17.4	–	–	–
Training and related allowances	–	–	124.4	–	–

[a] Partly estimated; excludes refunds of employee contributions for state and local government, Federal civil service, and other contributory retirement plans.

[b] Includes benefits paid to aged wives, dependent husbands, and children of retired and disabled-worker beneficiaries.

[c] Federal contributory and noncontributory programs.

[d] Negligible amount, included under veterans programs survivorship payments.

[e] Includes payments to unemployed Federal employees made by states as agents of the Federal government, payments under the temporary extended unemployment insurance programs, and under the Ex-Servicemen's Unemployment Act of 1958.

Source: Department of Health and Human Services, Social Security Administration.

A26. Payments under Selected Social Insurance and Related Programs by State

Calendar Year 1983

(Millions)

State	Retirement, disability, and survivor benefits: Old-age, survivors, disability, and hospital insurance	Federal civil service	Veterans programs	Railroad retirement	Unemployment insurance benefits: Regular state programs	Federal-state extended benefit program	Other [a]	Railroad temporary disability benefits
Total [b]	$167,033	$20,917	$13,370	$6,054	$18,648	$1,688.0	$658.1	$50.1
Alabama	2,653	430	270	91	192	31.5	11.1	.6
Alaska	102	49	11	1	84	7.8	4.8	([c])
Arizona	2,137	369	190	83	129	([c])	9.1	.3
Arkansas	1,760	194	232	83	118	7.0	6.5	.7
California	15,415	2,251	1,080	411	2,315	255.5	49.8	3.3
Colorado	1,567	346	156	80	236	—	11.3	.6
Connecticut	2,544	127	121	37	237	—	3.9	.4
Delaware	441	41	28	19	30	([c])	1.8	.2
Florida	10,241	1,573	879	280	305	([c])	10.2	.9
Georgia	3,239	511	382	129	238	—	13.3	1.4
Hawaii	536	218	39	2	66	—	3.6	([c])
Idaho	625	82	49	42	74	10.9	5.8	.4
Illinois	8,250	564	362	406	1,465	235.8	44.1	4.2
Indiana	4,113	257	226	164	289	48.5	14.6	1.8
Iowa	2,361	159	140	98	238	29.1	11.1	.7
Kansas	1,803	192	118	138	166	([c])	10.2	.9
Kentucky	2,490	229	243	137	265	30.8	21.6	1.8
Louisiana	2,375	212	244	81	623	106.6	10.4	.7
Maine	875	107	90	31	70	5.8	3.5	.3
Maryland	2,601	1,256	202	114	262	([c])	13.3	1.1
Massachusetts	4,516	492	432	73	456	([c])	9.4	.5
Michigan	6,889	301	394	133	977	153.2	26.1	1.6
Minnesota	2,860	222	205	172	334	39.7	13.2	1.2
Mississippi	1,597	179	215	54	134	18.6	7.3	.6
Missouri	3,930	416	282	205	234	([c])	14.1	1.4
Montana	555	80	46	56	63	7.2	6.8	.6

(Continued)

A26. Payments under Selected Social Insurance and Related Programs by State —Continued

Calendar Year 1983

(Millions)

State	Retirement, disability, and survivor benefits				Unemployment insurance benefits			Railroad temporary disability benefits
	Old-age, survivors, disability, and hospital insurance	Federal civil service	Veterans programs	Railroad retirement	Regular state programs	Federal-state extended benefit program	Other [a]	
Nebraska	1,181	115	69	91	64	—	8.4	1.1
Nevada	506	97	48	22	93	8.2	2.1	.1
New Hampshire	693	99	68	11	38	—	1.0	.1
New Jersey	6,036	550	326	143	701	(c)	13.4	1.2
New Mexico	747	192	105	44	80	(c)	8.3	.3
New York	14,291	1,015	902	330	1,181	(c)	29.5	3.0
North Carolina	3,868	366	400	87	311	28.6	10.4	.5
North Dakota	460	39	28	30	55	4.3	3.5	.3
Ohio	7,979	638	527	342	1,034	164.9	42.0	2.9
Oklahoma	2,109	395	287	54	219	—	5.9	.3
Oregon	2,065	260	158	87	265	25.6	10.3	.6
Pennsylvania	10,395	960	643	532	1,731	221.8	54.1	4.6
Rhode Island	827	101	68	9	89	7.8	1.5	.1
South Carolina	1,922	266	178	50	157	9.8	5.3	.3
South Dakota	516	58	46	14	15	(c)	2.0	.1
Tennessee	3,114	284	304	120	243	(c)	15.6	.8
Texas	8,056	1,141	937	314	938	—	28.9	2.7
Utah	730	253	54	62	103	15.7	5.5	.4
Vermont	375	33	36	13	39	3.8	1.0	.1
Virginia	3,197	1,398	364	176	174	(c)	14.0	1.4
Washington	2,954	540	249	106	498	56.0	17.0	.9
West Virginia	1,583	103	144	103	274	59.6	10.3	1.0
Wisconsin	3,768	185	221	108	520	57.1	14.8	.8
Wyoming	239	37	22	31	68	8.9	3.1	.3
District of Columbia	342	610	43	14	83	—	11.2	.1

[a] Includes unemployment compensation for Federal employees, veterans, and railroad employees.
[b] Includes outlying areas and abroad.
[c] Less than $100 thousand.
Source: Department of Health and Human Services, Social Security Administration.

A27. Employer and Employee Contributions for Social Insurance by Program

Selected Calendar Years 1929-1983[a]

(Millions)

Program	1929	1949	1959	1969	1979	1983
Total	$243	$5,895	$18,006	$54,953	$186,898	$272,724
Employee contributions	142	2,234	7,346	24,451	81,107	119,629
Old-age, survivors, and disability insurance	—	816	4,556	15,635	50,545	73,095
Hospital insurance	—	—	—	2,264	10,585	18,607
Supplementary medical insurance	--	—	—	908	2,704	4,211
State unemployment insurance	—	11	13	27	120	190
Railroad retirement	—	277	287	443	563	811
Federal civilian employees retirement	29	350	760	1,535	3,497	4,460
State and local employees retirement	47	330	1,114	2,718	6,691	9,331
Cash sickness compensation funds	—	48	88	343	798	1,081
Veterans' life insurance (Government)	66	402	528	578	681	733
Self-employed contributions (OASDHI)	—	—	590	1,780	4,923	7,110
Employer contributions	101	3,661	10.070	28,722	105,791	153,095
Old-age, survivors, and disability insurance	--	816	4,556	15,621	50,479	72,950
Hospital insurance	—	—	—	2,263	10,555	18,543
State unemployment insurance	—	1,010	2,024	2,529	12,315	15,294
Federal unemployment tax	—	223	337	669	3,181	5,009
Railroad retirement	—	277	287	464	1,652	1,895
Railroad unemployment insurance	—	23	151	131	196	162
Federal civilian employees retirement	21	273	755	1,719	6,770	9,708
State and local employees retirement	72	420	1,559	4,513	16,839	25,067
Cash sickness compensation	—	2	6	19	54	113
Veterans' life insurance	8	459	12	9	5	6
Workers' compensation	—	158	383	785	3,745	3,415

[a] Beginning in 1949, totals include employer contributions to workers' compensation systems, previously not classified as social insurance funds.
Source: Department of Commerce, Bureau of Economic Analysis.

A28. Government Transfer Payments to Persons by Level of Government and Major Program

Selected Calendar Years 1939-1983

(Millions)

Program and level of government	1939	1949	1959	1969	1979	1981	1983
Total government transfer payments to persons	$2,526	$11,722	$25,209	$62,762	$239,991	$324,379	$389,340
Federal government, total	1,254	8,740	20,117	50,561	204,959	281,195	338,654
From social insurance funds, total	696	3,506	15,334	40,113	160,286	223,207	271,759
Old-age, survivors, and disability insurance	14	664	10,175	26,382	102,581	138,644	164,362
Hospital and medical insurance	—	—	—	6,536	29,238	43,310	57,247
Unemployment insurance	435	1,865	2,754	2,241	9,406	15,574	20,637
Railroad retirement	110	288	833	1,541	4,313	5,314	6,010
Federal civilian pensions	68	242	853	2,553	12,951	18,179	21,178
Veterans' life insurance	69	433	655	739	1,080	1,316	1,392
Workers' compensation	—	14	64	121	717	870	933
Military retirement	64	298	686	2,661	10,649	14,021	16,312
Veterans' benefits	448	4,596	3,873	5,884	13,333	14,755	15,219
Food stamp benefits	—	—	—	264	6,332	10,065	11,104
Black lung benefits	—	—	—	—	1,724	1,724	1,691
Other	46	340	224	1,639	12,635	17,423	22,569
State and local governments, total	1,272	2,982	5,092	12,201	35,032	43,184	50,686
From social insurance funds, total	157	470	1,603	4,402	15,838	20,550	26,097
Government pensions	157	325	1,219	3,516	13,304	17,372	22,044
Cash sickness compensation	—	31	113	357	695	894	976
Workers' compensation	—	114	271	529	1,839	2,284	3,077
Direct relief	1,024	2,169	3,199	6,644	14,068	16,815	18,364
General assistance	458	280	344	472	1,230	1,627	2,050
Aid to families with dependent children	566	475	934	3,538	12,838	13,026	14,238
Other categorical public assistance	—	1,414	1,921	2,634	1,839	2,162	2,076
Other	91	343	290	1,155	5,126	5,819	6,225

Source: Department of Commerce, Bureau of Economic Analysis.

A29. Social Welfare Expenditures under Public Programs by Source of Funds and Type

Selected Fiscal Years 1929-1982

Item [a]	1929	1950	1960	1970	1975	1980	1982 [b]
A. Amount (millions)							
Total expenditures	$3,921	$23,508	$52,293	$145,856	$290,047	$492,534	$592,551
Social insurance	342	4,947	19,307	54,691	123,013	229,754	300,741
OASDHI	–	784	11,032	36,835	78,430	152,110	204,568
Public employee retirement	113	818	2,570	8,659	20,119	39,490	50,091
Unemployment insurance	–	2,190	2,830	3,820	13,836	18,326	21,356
Workmen's compensation	229	625	1,308	2,950	6,479	13,457	16,911
Public aid	60	2,496	4,101	16,488	41,326	71,799	80,786
Public assistance	60	2,490	4,042	14,434	27,379	44,888	53,388
Health and medical programs [c]	351	2,064	4,464	9,907	17,708	27,657	32,892
Veterans' programs	658	6,866	5,479	9,078	17,019	21,465	24,708
Education	2,434	6,674	17,626	50,846	80,863	121,050	133,874
Elementary and secondary	2,216	5,596	15,109	38,632	59,775	87,150	97,420
Higher	182	915	2,191	9,907	16,384	26,176	28,154
Vocational and adult	35	161	298	2,144	4,441	7,375	7,997
Housing	–	15	177	701	3,172	7,210	7,954
Other social welfare [d]	76	448	1,139	4,145	6,947	13,599	11,596
From Federal funds, total	798	10,541	24,957	77,337	167,436	302,814	366,582
Social insurance	56	2,103	14,307	45,246	99,715	191,162	249,304
OASDHI	–	784	11,032	36,835	78,430	152,110	204,568
Public employee retirement	52	508	1,520	5,517	13,339	26,983	34,028
Unemployment insurance	–	329	474	1,036	3,429	4,408	1,761
Workmen's compensation	4	25	63	148	1,357	2,668	2,820
Public aid	–	1,103	2,117	9,649	27,205	48,667	52,402
Public assistance	–	1,097	2,058	7,594	14,547	23,542	27,098
Health and medical programs [c]	47	604	1,737	4,775	8,513	12,886	15,073
Veterans' programs	658	6,386	5,367	8,952	16,570	21,254	24,463
Education	36	157	868	5,876	8,629	13,452	11,917
Elementary and secondary	10	47	442	2,957	4,563	7,430	6,422
Higher	12	48	293	2,155	2,864	4,468	4,254
Vocational and adult	14	59	104	603	940	1,207	937
Housing	–	15	144	582	2,541	6,608	7,176
Other social welfare [d]	1	174	417	2,259	4,264	8,786	6,247
From state and local funds, total [a]	3,123	12,967	27,337	68,518	122,612	189,720	225,969
Social insurance	286	2,844	4,999	9,446	23,298	38,592	51,437
Public employee retirement	61	310	1,050	3,142	6,780	12,507	16,063
Unemployment insurance	–	1,862	2,356	2,783	10,407	13,919	19,595
Workmen's compensation	255	600	1,245	2,802	5,122	10,789	14,091
Public aid	60	1,393	1,984	6,839	14,122	23,133	28,384
Public assistance	60	1,393	1,984	6,839	12,832	21,346	26,290
Health and medical programs [c]	304	1,460	2,727	5,132	9,195	14,771	17,819
Education	2,397	6,518	16,758	44,970	72,234	107,597	121,957
Elementary and secondary	2,207	5,549	14,667	35,676	55,212	79,720	90,997
Higher	170	866	1,898	7,752	13,521	21,708	23,900
Vocational and adult	21	102	194	1,542	3,501	6,169	7,060
Other social welfare [d]	75	274	723	1,886	2,683	4,813	5,347
B. Percentage distribution							
Total social welfare expenditures	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Federal	20.4	44.8	47.7	53.0	57.7	61.5	61.9
State-local	79.6	55.2	52.3	47.0	42.3	38.5	38.1
Exhibit: Total as a percent of GNP	3.8	8.2	10.3	14.7	18.7	18.8	19.3

[a] Subtotals include items not shown separately. Total financed from state and local funds includes minor amounts for veterans and housing programs.

[b] Preliminary.

[c] See Table A30 for detail.

[d] Includes institutional care, child nutrition and welfare, vocational rehabilitation, and other social welfare programs not elsewhere classified.

Source: Social Security Administration, Office of Research and Statistics.

A30. National Health Expenditures by Source of Funds and Type

Selected Calendar Years 1965-1983

Item	1965	1970	1975	1980	1982	1983
A. Amount (millions)						
Total expenditures	$41,749	$74,984	$132,673	$248,013	$322,329	$355,400
Private expenditures, total	30,950	47,222	76,310	142,170	186,485	206,617
Health services and supplies	29,482	44,662	72,975	137,890	180,362	199,789
Direct payments	18,522	26,498	38,036	62,477	77,233	85,203
Insurance premiums [a]	9,993	16,871	33,178	72,468	99,332	110,482
Other	966	1,293	1,761	2,944	3,798	4,105
Medical research	176	215	264	313	339	354
Medical facilities construction	1,292	2,345	3,072	3,967	5,784	6,474
Public expenditures, total	10,799	27,762	56,363	105,843	135,844	148,783
Health services and supplies	8,754	24,922	51,297	98,200	127,762	140,349
OASDHI (Medicare)	—	7,496	16,317	36,819	52,371	58,828
Temporary disability insurance [b]	52	66	73	52	55	58
Workers' compensation [b]	798	1,409	2,432	5,162	5,998	6,423
Public assistance medical payments [c]	2,112	6,321	15,098	28,111	34,861	37,187
Department of Defense medical care	853	1,782	2,830	4,207	5,689	6,589
Maternal and child health programs	255	429	589	810	912	1,016
Public health activities	814	1,420	3,157	7,711	10,045	11,226
Veterans medical care	1,145	1,764	3,495	5,941	7,125	7,660
Medical vocational rehabilitation	40	149	224	281	322	382
State and local hospitals	2,373	3,320	5,230	6,093	7,230	7,923
Other [d]	313	767	1,851	3,012	3,155	3,057
Medical research	1,340	1,754	3,071	5,110	5,539	5,809
Medical facilities construction	705	1,086	1,995	2,532	2,543	2,625
B. Percentage distribution						
Total expenditures	100.0	100.0	100.0	100.0	100.0	100.0
Private	74.1	63.0	57.5	57.3	57.9	58.1
Public	25.9	37.0	42.5	42.7	42.1	41.9
Federal	13.3	23.6	28.0	28.6	29.0	28.9
State-local	12.6	13.4	14.5	14.1	13.1	13.0
Exhibit: Total as percent of GNP	6.1	7.6	8.6	9.4	10.5	10.8

[a] Covers insurance benefits and amount retained by insurance companies for expenses, additions to reserves, and profits.

[b] Includes medical benefits paid under public law by private insurance carriers and self-insurers.

[c] After 1965, primarily Medicaid.

[d] Expenditures for Alcohol, Drug Abuse, and Mental Health Administration; Indian Health Service; school health and other programs.

Source: Department of Health and Human Services, Health Care Financing Administration.

A31. Government Expenditures and Gross National Product

Calendar Years 1929-1984

(Dollar Amounts in Billions)

Year	Gross national product	Government expenditures[a]					
		Amount[b]			As a percentage of GNP		
		Total	Federal	State and local	Total	Federal	State and local
1929	$103.4	$10.3	$2.6	$7.6	9.9	2.5	7.4
1930	90.7	11.1	2.8	8.3	12.2	3.0	9.2
1931	76.1	12.4	4.2	8.2	16.3	5.5	10.8
1932	58.3	10.6	3.2	7.5	18.3	5.5	12.8
1933	55.8	10.7	4.0	6.7	19.2	7.1	12.0
1934	65.3	12.9	6.4	6.5	19.7	9.8	9.9
1935	72.5	13.4	6.5	6.8	18.5	9.0	9.4
1936	82.7	16.1	8.7	7.4	19.4	10.5	9.0
1937	90.9	15.0	7.4	7.6	16.5	8.1	8.4
1938	85.0	16.8	8.6	8.2	19.7	10.1	9.6
1939	90.9	17.6	8.9	8.6	19.3	9.8	9.5
1940	100.0	18.4	10.0	8.5	18.4	10.0	8.5
1941	125.0	28.8	20.5	8.3	23.0	16.4	6.6
1942	158.5	64.0	56.1	7.9	40.4	35.4	5.0
1943	192.1	93.3	85.8	7.4	48.6	44.7	3.9
1944	210.6	103.0	95.5	7.5	48.9	45.3	3.6
1945	212.4	92.7	84.6	8.1	43.6	39.8	3.8
1946	209.8	45.6	35.6	10.0	21.7	17.0	4.8
1947	233.1	42.5	29.8	12.7	18.2	12.8	5.4
1948	259.5	50.5	34.9	15.6	19.5	13.4	6.0
1949	258.3	59.3	41.3	18.0	23.0	16.0	7.0
1950	286.5	61.0	40.8	20.2	21.3	14.3	7.0
1951	330.8	79.2	57.8	21.4	23.9	17.5	6.5
1952	348.0	93.9	71.1	22.8	27.0	20.4	6.6
1953	366.8	101.6	77.1	24.4	27.7	21.0	6.7
1954	366.8	97.0	69.8	27.2	26.4	19.0	7.4
1955	400.0	98.0	68.1	29.8	24.5	17.0	7.5
1956	421.7	104.5	71.9	32.5	24.8	17.1	7.7
1957	444.0	115.2	79.6	35.6	26.0	17.9	8.0
1958	449.7	127.6	88.9	38.7	28.4	19.8	8.6
1959	487.9	131.0	91.0	40.0	26.9	18.6	8.2
1960	506.5	136.4	93.1	43.3	26.9	18.3	8.5
1961	524.6	149.1	101.9	47.1	28.4	19.4	9.0
1962	565.0	160.5	110.4	50.0	28.4	19.5	8.9
1963	596.7	167.8	114.2	53.6	28.1	19.1	9.0
1964	637.7	176.3	118.2	58.1	27.6	18.5	9.1
1965	691.1	187.8	123.8	64.0	27.2	17.9	9.3
1966	756.0	213.6	143.6	69.9	28.2	19.0	9.2
1967	799.6	242.4	163.7	78.7	30.3	20.5	9.8
1968	873.4	269.1	180.5	88.6	30.8	20.7	10.1
1969	944.0	286.8	188.4	98.4	30.4	20.0	10.4
1970	992.7	313.4	204.3	109.1	31.6	20.6	11.0
1971	1,077.6	342.0	220.6	121.4	31.7	20.5	11.3
1972	1,185.9	371.6	244.3	127.3	31.3	20.6	10.7
1973	1,326.4	405.3	264.2	141.0	30.6	19.9	10.6
1974	1,434.2	460.0	299.3	160.6	32.1	20.9	11.2
1975	1,549.2	534.3	356.6	177.6	34.5	23.0	11.5
1976	1,718.0	574.9	384.8	190.1	33.5	22.4	11.1
1977	1,918.3	623.3	421.1	202.2	32.5	22.0	10.5
1978	2,163.9	681.1	461.0	220.1	31.5	21.3	10.2
1979	2,417.8	750.8	509.7	241.0	31.1	21.1	10.0
1980	2,631.7	869.0	602.1	266.9	33.0	22.9	10.1
1981	2,957.8	983.6	689.1	294.5	33.3	23.3	10.0
1982	3,069.3	1,090.1	764.9	325.2	35.5	24.9	10.6
1983	3,304.8	1,167.5	819.7	347.8	35.3	24.8	10.5
1984	3,662.8	1,258.0	880.5	377.5	34.3	24.0	10.3

---

[a] Expenditures on income and product account. They are on an accrual basis, include trust account transactions with the public, and exclude capital transactions that do not represent current production, etc. (see Introductory Notes).

[b] Federal data include expenditures for grants-in-aid to state and local governments. These amounts have been excluded from state and local expenditures to avoid duplication.

Source: Department of Commerce, Bureau of Economic Analysis.

A32. Net National Product and Tax Receipts[a]

Calendar Years 1929-1984

(Dollar Amounts in Billions)

Year	Net national product[b]	Tax receipts					
		Amount			As percentage of NNP		
		Total	Federal	State and local	Total	Federal	State and local
1929	$93.7	$10.2	$3.6	$6.6	10.9	3.9	7.0
1930	81.1	9.7	2.9	6.8	11.9	3.6	8.4
1931	67.2	8.5	1.9	6.6	12.6	2.8	9.8
1932	50.5	7.9	1.6	6.4	15.7	3.1	12.6
1933	48.4	8.5	2.6	5.9	17.5	5.3	12.2
1934	57.5	9.6	3.4	6.2	16.7	6.0	10.8
1935	64.8	10.5	3.8	6.7	16.2	5.9	10.3
1936	74.9	12.1	4.9	7.2	16.1	6.5	9.6
1937	82.3	14.5	6.9	7.6	17.6	8.4	9.2
1938	76.2	14.1	6.4	7.8	18.5	8.3	10.2
1939	82.2	14.5	6.6	7.9	17.6	8.0	9.6
1940	91.0	16.8	8.5	8.3	18.5	9.4	9.1
1941	115.0	24.1	15.3	8.8	20.9	13.3	7.6
1942	147.3	31.5	22.6	8.9	21.4	15.4	6.0
1943	180.7	47.5	38.4	9.1	26.3	21.3	5.0
1944	198.9	48.8	39.5	9.3	24.6	19.9	4.7
1945	200.2	49.7	39.9	9.8	24.8	19.9	4.9
1946	195.8	48.0	36.9	11.1	24.5	18.8	5.7
1947	215.7	54.7	42.0	12.8	25.4	19.4	5.9
1948	239.3	57.1	42.5	14.6	23.9	17.8	6.1
1949	236.5	53.6	37.7	15.9	22.7	15.9	6.7
1950	263.0	66.9	49.3	17.5	25.4	18.8	6.7
1951	303.6	82.8	63.4	19.4	27.3	20.9	6.4
1952	318.7	87.7	66.5	21.2	27.5	20.9	6.6
1953	335.8	92.1	69.3	22.8	27.4	20.6	6.8
1954	334.1	87.1	63.0	24.1	26.1	18.8	7.2
1955	365.3	98.2	71.7	26.4	26.9	19.6	7.2
1956	383.0	106.5	77.2	29.3	27.8	20.2	7.6
1957	402.3	112.6	81.1	31.6	28.0	20.1	7.8
1958	406.2	111.1	77.8	33.3	27.4	19.2	8.2
1959	443.0	125.9	89.0	37.0	28.4	20.1	8.3
1960	460.2	135.7	95.2	40.5	29.5	20.7	8.8
1961	477.0	140.5	97.0	43.5	29.5	20.3	9.1
1962	516.1	152.0	105.1	46.8	29.4	20.4	9.1
1963	546.1	163.4	113.3	50.2	29.9	20.7	9.2
1964	584.8	168.3	113.6	54.7	28.8	19.4	9.3
1965	635.0	181.9	122.7	59.1	28.6	19.3	9.3
1966	695.3	204.6	139.8	64.8	29.4	20.1	9.3
1967	733.7	219.3	148.2	71.1	29.9	20.2	9.7
1968	801.3	253.0	171.9	81.1	31.6	21.5	10.1
1969	864.0	285.5	194.2	91.3	33.0	22.5	10.6
1970	904.7	290.0	189.0	101.0	32.1	20.9	11.2
1971	981.1	307.8	195.3	112.5	31.4	19.9	11.5
1972	1,079.5	351.7	223.9	127.8	32.6	20.7	11.8
1973	1,209.9	395.0	255.0	140.0	32.6	21.1	11.6
1974	1,298.2	435.1	283.8	151.4	33.5	21.9	11.7
1975	1,389.9	448.1	283.0	165.1	32.2	20.4	11.9
1976	1,543.0	513.2	327.0	186.2	33.3	21.2	12.1
1977	1,723.2	577.1	370.0	207.1	33.5	21.5	12.0
1978	1,941.4	649.6	425.7	223.9	33.5	21.9	11.5
1979	2,161.7	727.1	486.7	240.4	33.6	22.5	11.1
1980	2,338.5	792.2	532.0	260.2	33.9	22.7	11.1
1981	2,627.5	903.2	614.3	288.9	34.4	23.4	11.0
1982	2,710.4	914.6	604.7	310.0	33.7	22.3	11.4
1983	2,927.7	967.7	628.5	339.2	33.1	21.5	11.6
1984	3,259.6	1,063.1	690.8	372.3	32.6	21.2	11.4

---

[a] As shown in the national income accounts, generally on accrual basis. Tax receipts are net of refunds and include contributions for social insurance.

[b] Gross national product less capital consumption allowances.

Source: Department of Commerce, Bureau of Economic Analysis.

A33. Tax Revenues in Relation to Gross Domestic Product in Selected Countries[a]

Selected Years 1960-1982[b]

Country	Taxes as a percent of gross domestic product										Per capita taxes
	1960	1970	1975	1976	1977	1978	1979	1980	1981	1982	1982[c]
Australia	23.5	25.32	29.02	29.56	29.58	28.40	29.26	30.30	31.06	30.97	$3,392
Austria	30.5	35.72	38.69	38.56	39.19	41.53	41.22	41.33	42.57	41.08	3,629
Belgium	26.5	35.75	41.82	42.36	43.93	45.11	45.63	44.72	45.20	46.65	3,990
Canada	24.2	32.00	32.93	32.51	31.80	31.49	31.42	32.71	34.67	34.85	4,304
Denmark	25.4	40.38	41.35	41.55	41.89	43.42	44.49	45.48	45.03	43.97	4,244
Finland	27.7	32.24	36.21	39.97	39.50	36.43	34.97	35.27	36.84	36.60	3,728
France	n.a.	35.58	37.44	39.36	39.42	39.50	41.13	42.54	42.71	43.72	4,379
Germany	31.3	32.93	35.96	34.37	38.02	37.74	37.49	37.77	37.38	37.27	3,985
Greece	n.a.	24.30	24.64	27.27	27.59	27.93	27.74	28.64	29.22	31.92	1,250
Ireland	22.0	31.21	32.08	35.51	34.51	33.18	33.03	35.94	37.83	39.57	2,003
Italy	34.0	27.91	28.98	30.27	30.89	31.26	30.49	33.21	37.75	38.27	2,447
Japan	18.2	19.72	21.01	21.90	22.47	24.24	24.81	25.91	26.76	27.21	2,465
Luxembourg	n.a.	30.25	38.50	38.30	41.34	42.54	39.51	40.37	39.68	37.69	4,378
Netherlands	30.1	37.93	43.55	43.20	43.97	44.58	44.96	45.74	45.04	45.47	4,372
New Zealand	27.3	26.88	29.57	29.45	32.26	30.84	30.71	31.03	32.31	33.63	2,557
Norway	31.2	39.19	44.82	46.16	47.20	46.53	45.68	47.05	48.63	47.77	6,530
Portugal	16.3	23.12	24.79	26.91	27.39	26.45	26.10	29.27	31.51	30.82	721
Spain	n.a.	17.22	19.60	19.61	21.54	22.88	23.44	24.11	25.01	25.33	1,210
Sweden	27.2	40.23	43.88	48.19	50.46	50.87	49.54	49.36	51.21	50.26	5,984
Switzerland	21.3	23.81	29.61	31.30	31.63	31.58	31.08	30.78	30.56	30.93	4,618
Turkey	n.a.	17.66	20.73	21.06	21.65	21.26	20.80	19.00	20.43	20.11	228
United Kingdom	28.5	37.30	35.74	35.30	35.04	33.48	33.27	35.95	37.08	39.60	3,375
United States	26.6	29.79	29.63	28.92	30.05	29.93	29.91	30.35	30.77	30.46	3,978

[a] Tax revenues collected by all levels of government, recorded on a cash basis.

[b] Primarily calendar years; however, data from some countries recorded on a fiscal year basis.

[c] In U.S. dollars.

Source: Organization for Economic Cooperation and Development.

A34. Percentage Distribution of Tax Revenues in Selected Countries by Source

Fiscal Year 1982

Country	All taxes	Taxes on income and profits [a]		Social security taxes			Taxes on goods and services			Property taxes [d]	Other taxes [e]
		Individual income	Corporate profits	Total [b]	Employers' share	Employees' share	Total [c]	Consumption taxes			
								General	Specific		
Australia	100.00	45.26	9.95	—	—	—	31.66	6.88	20.37	7.94	5.19
Austria	100.00	23.57	2.89	31.93	16.47	13.54	31.30	20.02	10.29	2.64	7.67
Belgium	100.00	36.27	6.06	29.77	17.11	10.14	25.95	16.66	7.71	1.74	.21
Canada	100.00	35.02	8.01	11.27	7.20	3.91	34.60	11.07	15.89	9.02	2.08
Denmark	100.00	53.16	2.59	2.82	1.36	1.47	36.82	22.38	12.94	4.47	.14
Finland	100.00	44.83	4.50	8.40	8.40	—	39.68	19.62	19.66	2.36	.23
France	100.00	12.87	5.08	43.17	28.76	11.45	29.66	21.16	7.75	3.69	5.53
Germany	100.00	28.89	5.11	36.18	19.43	16.13	26.52	16.40	8.97	3.28	.02
Greece	100.00	14.05	4.01	32.36	14.18	14.02	42.08	27.06	12.13	4.78	2.72
Ireland	100.00	29.83	4.72	15.03	9.53	5.39	45.95	19.36	25.22	3.70	.77
Italy	100.00	24.35	8.01	47.23	37.15	7.08	16.47	14.05	4.42	2.97	.97
Japan	100.00	25.29	19.72	30.37	15.42	10.68	15.42	—	13.38	8.94	.26
Luxembourg	100.00	27.72	15.42	28.03	15.38	11.15	22.29	12.39	9.28	5.87	.67
Netherlands	100.00	23.92	6.79	41.62	17.61	17.96	23.79	15.01	6.57	3.60	.28
New Zealand	100.00	60.69	7.90	—	—	—	23.70	11.26	11.34	7.23	.48
Norway	100.00	25.17	16.45	21.52	15.29	5.37	34.55	18.00	15.45	1.72	.58
Portugal	100.00	—	—	28.53	16.89	10.79	43.23	14.87	26.85	1.49	26.75
Spain	100.00	20.83	4.65	46.46	36.14	10.32	22.07	12.40	9.67	4.03	1.96
Sweden	100.00	40.79	3.34	27.91	26.76	—	24.21	13.19	9.77	1.01	2.74
Switzerland	100.00	35.76	6.17	31.01	10.39	10.23	19.59	9.27	8.80	7.48	—
Turkey	100.00	43.84	12.71	5.00	3.19	1.82	29.86	—	29.36	5.81	2.78
United Kingdom	100.00	28.40	9.56	16.94	8.95	7.58	28.97	13.38	13.91	12.72	3.41
United States	100.00	37.80	6.96	27.71	16.09	10.77	17.45	6.56	8.48	10.07	.01

[a] Includes taxes on capital gains.
[b] Includes taxes on self-employed.
[c] Includes import duties, profits of public fiscal monopolies, licenses, and other business taxes.
[d] Includes taxes on movable and immovable property, net wealth taxes, and estate and gift taxes.
[e] Includes general and selective taxes on payrolls which are not earmarked for social security purposes, and other taxes not elsewhere classified.

Source: Organization for Economic Cooperation and Development.

Section B

SELECTED ECONOMIC SERIES

Table *Page*

Population and Employment

B1 Total and Resident Population of the United States b3
B2 Number of Households and Average Population per Household b3
B3 Resident Population and Number of Households by State b4
B4 Estimates and Projections of the Population by Age Groups b5
B5 Labor Force by Employment Status b6
B6 Estimates and Projections of the Civilian Labor Force by Sex and Age b7

National Output, Income, and Prices

B7 Gross National Product by Purchaser and Type of Product b8
B8 Rates of Change in Selected Economic Measures b9
B9 Alternative Measures of Aggregate Income and Product in Current and in Constant (1972) Dollars b10
B10 International Transactions of the United States b11
B11 National Income by Distributive Shares b12
B12 Sources of Government Receipts in Relation to National Income and Product b13
B13 Total and Per Capita Personal Income by State b14
B14 Disposable Personal Income in Current and in Constant (1972) Dollars and Personal Savings Rate b16
B15 Number of Families and Unrelated Individuals and Median Income b17
B16 Distribution of Families by Total Money Income in Constant (1983) Dollars b18
B17 Persons Below the Poverty Level, by Family Status and Age Group b19
B18 Personal Consumption Expenditures by Type of Product or Service b20
B19 Business Expenditures for New Plant and Equipment by Industry b21
B20 Corporate Profits and Related Data by Industry b22
B21 Sales, Profits, and Stockholders' Equity in Manufacturing Corporations b24
B22 Profits of Nonfinancial Corporations and Related Data b25
B23 Number, Receipts, and Net Profits of Business Firms by Form of Organization b26

(Continued)

Table *Page*

B24 Number and Receipts of Business Firms by Size of Receipts and Form of Organization b26
B25 Productivity and Related Data, Private Business Sector b27
B26 Unit Labor Costs and Productivity in Manufacturing in Selected Countries b28
B27 Industrial Production and Manufacturing Capacity Utilization b29
B28 Capital Invested Per Production Worker in Manufacturing b30
B29 Ratio of Gross Fixed Capital Formation to Gross National Product in Selected Countries b31
B30 New Public and Private Construction Activity b32
B31 Value of New Public Construction by Type b33
B32 Number of New Housing Starts b34
B33 Income of Farm Operators in Current and in Constant (1967) Dollars b35
B34 Indexes of Farm Output, Prices Received and Paid by Farmers, and Parity Ratio b36
B35 Indexes of Producer Prices and Consumer Prices b37
B36 Purchasing Power of the Dollar b38
B37 Implicit Price Deflators for Gross National Product and Selected Components b39
B38 Selected Bond Yields and Interest Rates b40

Selected Financial Data

B39 Business Cycle Expansions and Contractions b41
B40 Net Stock of Fixed Reproducible Tangible Wealth in Current and in Constant (1972) Dollars b42
B41 Measures and Components of the Money Supply b43
B42 Net Financial Investment of Households b44
B43 Financial Assets and Liabilities of Households b45
B44 Savings and Investment of Corporate Business b46
B45 Sources of Gross Savings b47

B1. Total and Resident Population of the United States[a]

July 1, Selected Years 1901-1984

(Thousands)

Year	Total population [b]	Population residing in United States	Year	Total population [b]	Population residing in United States
1901	77,585	77,585	1962	186,538	185,771
1921	108,541	108,541	1963	189,242	188,483
1933	125,690	125,579	1964	191,889	191,141
1935	127,362	127,250	1965	194,303	193,526
1937	128,961	128,825	1966	196,560	195,576
1939	131,028	130,880	1967	198,712	197,457
1941	133,402	133,121	1968	200,706	199,399
1943	136,739	134,245	1969	202,677	201,385
1945	139,928	132,481	1970	205,052	203,984
1947	144,126	143,446	1971	207,661	206,827
1949	149,188	148,665	1972	209,896	209,284
1950	151,684	151,235	1973	211,909	211,357
1951	154,287	153,310	1974	213,854	213,342
1952	156,954	155,687	1975	215,973	215,465
1953	159,565	158,242	1976	218,035	217,563
1954	162,391	161,164	1977	220,239	219,760
1955	165,275	164,308	1978	222,585	222,095
1956	168,221	167,306	1979	225,055	224,567
1957	171,274	170,371	1980	227,738	227,236
1958	174,141	173,320	1981	230,043	229,542
1959	177,073	176,289	1982	232,345	231,822
1960	180,671	179,979	1983	234,538	234,023
1961	183,691	182,992	1984	236,681	236,158

[a] Includes Alaska and Hawaii beginning 1960.
[b] Includes armed forces overseas beginning 1931.
Source: Department of Commerce, Bureau of the Census.

B2. Number of Households and Average Population Per Household[a]

March, Selected Years 1900-1984[b]

(Number in Thousands)

Year	Number of households	Population per household	Year	Number of households	Population per household
1900 [b]	15,964	4.76	1973	68,251	3.01
1910 [b]	20,256	4.54	1974	69,859	2.97
1920 [b]	24,352	4.34	1975	71,120	2.94
1930 [b]	29,905	4.11	1976	72,867	2.89
1940 [b]	34,949	3.67	1977	74,142	2.86
1950	43,554	3.37	1978	76,030	2.81
1955 [b]	47,874	3.33	1979	77,330	2.78
1960	52,799	3.33	1980	80,776	2.76
1965	57,436	3.29	1981	82,368	2.73
1970	63,401	3.14	1982	83,527	2.72
1971	64,778	3.11	1983	83,918	2.73
1972	66,676	3.06	1984	85,407	2.71

[a] A "household" comprises all persons who occupy a housing unit; that is, an apartment or other group of rooms, or a room that constitutes separate living quarters. Data are not strictly comparable over time because of changes in the definition of household.
[b] Data for 1900 as of June; for 1920 as of January; for 1910, 1930, 1940, and 1955 as of April. Data for 1971 through 1979 not adjusted for consistency with 1980 census.
Source: Department of Commerce, Bureau of the Census.

B3. Resident Population and Number of Households by State

Selected Years 1960-1983

State	Resident population (thousands)			Number of households (thousands)		
	April 1, 1960	April 1, 1970	July 1, 1983 [a]	April 1, 1960	April 1, 1970	April 1, 1983 [a]
Total	179,323	203,302	233,981	53,021	63,450	85,692
Alabama	3,267	3,444	3,959	884	1,034	1,429
Alaska	226	303	479	57	79	170
Arizona	1,302	1,775	2,963	367	539	1,121
Arkansas	1,786	1,923	2,328	524	615	844
California	15,717	19,971	25,174	4,981	6,574	9,387
Colorado	1,754	2,210	3,139	529	691	1,208
Connecticut	2,535	3,032	3,138	753	933	1,127
Delaware	446	548	606	129	165	215
Florida	4,952	6,791	10,680	1,550	2,285	4,201
Georgia	3,943	4,588	5,732	1,070	1,369	2,015
Hawaii	633	770	1,023	153	203	326
Idaho	667	713	989	194	219	348
Illinois	10,081	11,110	11,486	3,085	3,502	4,228
Indiana	4,662	5,195	5,479	1,388	1,609	1,961
Iowa	2,758	2,825	2,905	841	896	1,109
Kansas	2,179	2,249	2,425	673	727	924
Kentucky	3,038	3,221	3,714	852	984	1,350
Louisiana	3,257	3,645	4,438	892	1,052	1,566
Maine	969	994	1,146	280	303	419
Maryland	3,101	3,924	4,304	863	1,175	1,529
Massachusetts	5,149	5,689	5,767	1,535	1,760	2,108
Michigan	7,823	8,882	9,069	2,239	2,653	3,230
Minnesota	3,414	3,806	4,144	992	1,154	1,505
Mississippi	2,178	2,217	2,587	568	637	880
Missouri	4,320	4,678	4,970	1,360	1,521	1,844
Montana	675	694	817	202	217	309
Nebraska	1,411	1,485	1,597	433	474	594
Nevada	285	489	891	92	160	359
New Hampshire	607	738	959	180	225	346
New Jersey	6,067	7,171	7,468	1,806	2,218	2,668
New Mexico	951	1,017	1,399	251	289	496
New York	16,782	18,241	17,667	5,248	5,914	6,518
North Carolina	4,556	5,084	6,082	1,205	1,510	2,200
North Dakota	632	618	680	173	182	245
Ohio	9,706	10,657	10,746	2,852	3,289	3,996
Oklahoma	2,328	2,559	3,298	735	851	1,246
Oregon	1,769	2,092	2,662	558	692	1,032
Pennsylvania	11,319	11,801	11,895	3,351	3,705	4,382
Rhode Island	859	950	955	257	292	350
South Carolina	2,383	2,591	3,264	604	734	1,140
South Dakota	681	666	700	195	201	259
Tennessee	3,567	3,926	4,685	1,003	1,213	1,692
Texas	9,580	11,199	15,724	2,778	3,434	5,602
Utah	891	1,059	1,619	242	298	503
Vermont	390	445	525	111	132	190
Virginia	3,967	4,651	5,550	1,074	1,391	1,976
Washington	2,853	3,413	4,300	894	1,106	1,656
West Virginia	1,860	1,744	1,965	521	547	715
Wisconsin	3,952	4,418	4,751	1,146	1,329	1,736
Wyoming	330	332	514	99	105	190
District of Columbia	764	757	623	252	263	248

[a] Resident population figures are provisional. Household figures are estimates.

Source: Department of Commerce, Bureau of the Census; and Market Statistics, New York, N.Y.

B4. Estimates and Projections of the Population by Age Groups[a]

July 1, Selected Years 1960-2080

(Millions)

Age group	1960	1970	1975	1980	1985	1990	2000	2030	2050	2080
Total	180.7	205.1	216.0	227.7	238.6	249.7	268.0	304.8	309.5	310.8
Under 5 years	20.3	17.2	16.1	16.4	18.5	19.2	17.6	17.7	17.7	17.2
5 to 13 years	33.0	36.7	33.9	31.1	29.6	32.2	34.4	33.0	32.6	31.7
14 to 17 years	11.2	15.9	17.1	16.1	14.7	13.0	15.4	15.2	14.6	14.3
18 to 24 years	16.1	24.7	28.0	30.3	28.7	25.8	24.6	26.2	25.7	25.3
25 to 34 years	22.9	25.3	31.5	37.6	41.8	43.5	36.4	37.2	38.4	37.2
35 to 44 years	24.2	23.2	22.8	25.9	32.0	37.8	43.7	40.2	38.8	38.2
45 to 54 years	20.6	23.3	23.8	22.7	22.5	25.4	37.1	36.8	37.0	37.4
55 to 64 years	15.6	18.7	20.0	21.8	22.2	21.1	23.8	34.0	37.3	36.3
65 and over	16.7	20.1	22.7	25.7	28.7	31.8	34.9	64.6	67.4	73.1

[a] Total population includes armed forces abroad. Projections represent the middle series, based on the following assumptions: life expectancy will increase from 74.3 years in 1982 to 76.7 years in 2000 and 81.0 years in 2080; net immigration will be 450,000 per year; and the fertility level will rise from 1,831 births per 1,000 women in 1982 to 1,960 in 2000 and decline to 1,900 by 2050 and beyond.

Source: Department of Commerce, Bureau of the Census.

B5. Labor Force by Employment Status

Annual Averages for Selected Calendar Years 1929-1984[a]

(Numbers in Thousands)

Year	Total	Resident armed forces	Civilian labor force					Unemployment as a percent of civilian labor force
			Total	Employed			Unemployed	
				Total	Agricultural	Non-agricultural		
(Thousands of persons 14 years of age and over)								
1929...	n.a.	n.a.	49,180	47,630	10,450	37,180	1,550	3.2
1933...	n.a.	n.a.	51,590	38,760	10,090	28,670	12,830	24.9
1939...	n.a.	n.a.	55,230	45,750	9,610	36,140	9,480	17.2
1946...	n.a.	n.a.	57,520	55,250	8,320	46,930	2,270	3.9
(Thousands of persons 16 years of age and over)								
1947...	n.a.	n.a.	59,350	57,038	7,890	49,148	2,311	3.9
1948...	n.a.	n.a.	60,621	58,343	7,629	50,714	2,276	3.8
1949...	n.a.	n.a.	61,286	57,651	7,658	49,993	3,637	5.9
1950...	63,377	1,169	62,208	58,918	7,160	51,758	3,288	5.3
1951...	64,160	2,143	62,017	59,961	6,726	53,235	2,055	3.3
1952...	64,524	2,386	62,138	60,250	6,500	53,749	1,883	3.0
1953[b].	65,246	2,231	63,015	61,179	6,260	54,919	1,834	2.9
1954...	65,785	2,142	63,643	60,109	6,205	53,904	3,532	5.5
1955...	67,087	2,064	65,023	62,170	6,450	55,722	2,852	4.4
1956...	68,517	1,965	66,552	63,799	6,283	57,514	2,750	4.1
1957...	68,877	1,948	66,929	64,071	5,947	58,123	2,859	4.3
1958...	69,486	1,847	67,639	63,036	5,586	57,450	4,602	6.8
1959...	70,157	1,788	68,369	64,630	5,565	59,065	3,740	5.5
1960[b].	71,489	1,861	69,628	65,778	5,458	60,318	3,852	5.5
1961...	72,359	1,900	70,459	65,746	5,200	60,546	4,714	6.7
1962[b].	72,675	2,061	70,614	66,702	4,944	61,759	3,911	5.5
1963...	73,839	2,006	71,833	67,762	4,687	63,076	4,070	5.7
1964...	75,109	2,018	73,091	69,305	4,523	64,782	3,786	5.2
1965...	76,401	1,946	74,455	71,088	4,361	66,726	3.366	4.5
1966...	77,892	2,122	75,770	72,895	3,979	68,915	2,875	3.8
1967...	79,565	2,218	77,347	74,372	3,844	70,527	2,975	3.8
1968...	80,990	2,253	78,737	75,920	3,817	72,103	2,817	3.6
1969...	82,972	2,238	80,734	77,902	3,606	74,296	2,832	3.5
1970...	84,889	2,118	82,771	78,678	3,463	75,215	4,093	4.9
1971...	86,355	1,973	84,382	79,367	3,394	75,972	5,016	5.9
1972[b].	88,847	1,813	87,034	82,153	3,484	78,669	4,882	5.6
1973[b].	91,203	1,774	89,429	85,064	3,470	81,594	4,365	4.9
1974...	93,670	1,721	91,949	86,794	3,515	83,279	5,156	5.6
1975...	95,453	1,678	93,775	85,846	3,408	82,438	7,929	8.5
1976...	97,826	1,668	96,158	88,752	3,331	85,421	7,406	7.7
1977...	100,665	1,656	99,009	92,017	3,283	88,734	6,991	7.1
1978[b].	103,882	1,631	102,251	96,048	3,387	92,661	6,202	6.1
1979...	106,559	1,597	104,962	98,824	3,347	95,477	6,137	5.8
1980...	108,544	1,604	106,940	99,303	3,364	95,938	7,637	7.1
1981...	110,315	1,645	108,670	100,397	3,368	97,030	8,273	7.6
1982...	111,872	1,668	110,204	99,526	3,401	96,125	10,678	9.7
1983...	113,226	1,676	111,550	100,834	3,383	97,450	10,717	9.6
1984...	115,241	1,697	113,544	105,005	3,321	101,685	8,539	7.5

[a] Beginning in 1960, data include Alaska and Hawaii.
[b] Not strictly comparable with previous data due to population adjustments.
Source: Department of Labor, Bureau of Labor Statistics.

B6. Estimates and Projections of the Civilian Labor Force by Sex and Age

Annual Averages in Selected Calendar Years 1980-1995[a]

(Thousands)

Sex and age cohort	Actual		Projected					
			High growth		Intermediate growth		Low growth	
	1980	1985	1990	1995	1990	1995	1990	1995
Total								
Total, 16 and over	106,940	114,890	131,319	140,973	124,951	131,387	120,349	125,053
16 to 24	25,302	23,360	23,091	22,476	22,087	21,130	21,129	19,805
16 to 19	9,380	7,711	8,329	8,416	7,901	7,804	7,320	6,990
20 to 24	15,922	15,649	14,762	14,060	14,186	13,326	13,809	12,815
25 to 54	66,600	76,568	92,639	102,070	88,676	96,210	85,658	92,094
25 to 34	29,228	33,333	38,230	36,701	36,373	34,405	35,034	32,920
35 to 44	20,463	25,893	33,691	38,742	32,443	36,873	31,434	35,430
45 to 54	16,909	17,342	20,718	26,627	19,860	24,932	19,190	23,744
55 and over	15,039	14,961	15,589	16,427	14,188	14,047	13,562	13,154
55 to 64	11,984	12,067	11,995	12,705	11,031	10,982	10,595	10,364
65 and over	3,054	2,894	3,594	3,722	3,157	3,065	2,867	2,790
Male								
Total, 16 and over	61,453	64,249	69,674	73,005	67,701	69,970	66,006	67,536
16 to 24	13,606	12,444	11,782	11,321	11,274	10,573	10,871	10,013
16 to 19	4,999	4,099	4,380	4,436	4,123	4,043	3,813	3,606
20 to 24	8,607	8,345	7,402	6,885	7,151	6,530	7,058	6,407
25 to 54	38,712	43,031	48,894	52,545	48,180	51,358	47,348	50,130
25 to 34	16,971	18,742	19,943	18,701	19,569	18,105	19,141	17,573
35 to 44	11,836	14,434	17,696	19,821	17,469	19,446	17,302	19,170
45 to 54	9,905	9,855	11,255	14,023	11,142	13,807	10,905	13,387
55 and over	9,135	8,774	8,998	9,139	8,247	8,039	7,787	7,393
55 to 64	7,242	7,037	4,004	6,899	6,419	6,311	6,094	5,855
65 and over	1,893	1,737	2,171	2,240	1,828	1,728	1,693	1,538
Female								
Total, 16 and over	45,487	50,641	61,645	67,968	57,250	61,417	54,343	57,517
16 to 24	11,696	10,917	11,309	11,155	10,813	10,557	10,258	9,792
16 to 19	4,381	3,613	3,949	3,980	3,778	3,761	3,507	3,384
20 to 24	7,315	7,304	7,360	7,175	7,035	6,796	6,751	6,408
25 to 54	27,888	33,537	43,745	49,525	40,496	44,852	38,310	41,964
25 to 34	12,257	14,591	18,287	18,000	16,804	16,300	15,893	15,347
35 to 44	8,627	11,549	15,995	18,921	14,974	17,427	14,132	16,260
45 to 54	7,004	7,487	9,463	12,604	8,718	11,125	8,285	10,357
55 and over	5,904	6,187	6,591	7,288	5,941	6,008	5,775	5,761
55 to 64	4,742	5,030	5,168	5,806	4,672	4,671	4,501	4,509
65 and over	1,161	1,157	1,423	1,482	1,329	1,337	1,274	1,252

[a] Data for 1985 are as of May.

Source: Department of Labor, Bureau of Labor Statistics.

B7. Gross National Product by Purchaser and Type of Product

Selected Calendar Years 1929-1983

(Billions)

Item	1929	1949	1959	1969	1979	1983
Gross national product	$103.4	$258.3	$487.9	$944.0	$2,417.8	$3,304.8
Personal consumption expenditures	77.3	178.1	310.8	581.8	1,507.2	2,155.9
Durable goods	9.2	25.0	42.4	85.7	213.4	279.8
Nondurable goods	37.7	94.9	146.4	247.8	600.0	801.7
Services	30.3	58.2	121.9	248.2	693.7	1,074.4
Gross private domestic investment	16.2	35.3	78.1	149.3	423.0	471.6
Fixed investment	14.5	38.4	72.5	139.5	408.8	485.1
Nonresidential	10.6	24.4	45.9	101.2	290.2	352.9
Residential structures	3.9	13.9	26.6	38.2	118.6	132.2
Change in business inventories	1.7	-3.1	5.7	9.8	14.3	-13.5
Net exports of goods and services	1.1	6.5	1.4	4.2	13.2	-8.3
Government purchases of goods and services	8.8	38.4	97.6	208.8	474.4	685.5
Federal	1.4	20.4	53.9	97.6	168.3	269.7
National defense	—	13.2	45.6	76.3	111.8	200.5
Other	—	7.2	8.3	21.2	56.5	69.3
State and local	7.4	18.0	43.7	111.2	306.0	415.8

Source: Department of Commerce, Bureau of Economic Analysis.

B8. Rates of Change in Selected Economic Measures

Calendar Years 1950-1984[a]

(Percent Change from Preceding Year)

Year	Gross national product			Civilian labor force	Civilian employment	Productivity[b]	Consumer price index
	Current dollars	Constant 1972 dollars	Implicit price deflator				
1950	10.9	8.7	2.1	1.5	2.2	7.9	1.0
1951	15.5	8.3	6.6	-.3	1.8	2.8	7.9
1952	5.2	3.7	1.4	.2	.5	3.2	2.2
1953	5.4	3.8	1.6	1.4[c]	1.5[c]	3.2	.8
1954	.0	-1.2	1.2	1.0	-1.7	1.6	.5
1955	9.0	6.7	2.2	2.2	3.4	4.0	-.4
1956	5.4	2.1	3.2	2.4	2.6	1.0	1.5
1957	5.3	1.8	3.4	.6	-.4	2.5	3.6
1958	1.3	-.4	1.7	1.1	-1.6	3.1	2.7
1959	8.5	6.0	2.4	1.1	2.5	3.2	.8
1960	3.8	2.2	1.6	1.8[c]	1.8[c]	1.5	1.6
1961	3.6	2.6	.9	1.2	.0	3.3	1.0
1962	7.7	5.8	1.8	.2[c]	1.5[c]	3.8	1.1
1963	5.6	4.0	1.5	1.7	1.6	3.7	1.2
1964	6.9	5.3	1.5	1.8	2.3	4.3	1.3
1965	8.4	6.0	2.2	1.9	2.6	3.5	1.7
1966	9.4	6.0	3.2	1.8	2.5	3.1	2.9
1967	5.8	2.7	3.0	2.1	2.0	2.3	2.9
1968	9.2	4.6	4.4	1.8	2.1	3.3	4.2
1969	8.1	2.8	5.1	2.5	2.6	.2	5.4
1970	5.2	-.2	5.4	2.5	1.0	.8	5.9
1971	8.6	3.4	5.0	1.9	.9	3.6	4.3
1972	10.1	5.7	4.2	3.1[c]	3.5[c]	3.5	3.3
1973	11.8	5.8	5.8	2.8[c]	3.5	2.6	6.2
1974	8.1	-.6	8.8	2.8	2.0	-2.4	11.0
1975	8.0	-1.2	9.3	2.0	-1.1	2.2	9.1
1976	10.9	5.4	5.2	2.5	3.4	3.3	5.8
1977	11.7	5.5	5.8	3.0	3.7	2.4	6.5
1978	12.8	5.0	7.4	3.3[c]	4.4[c]	.5	7.7
1979	11.7	2.8	8.6	2.7	2.9	-1.2	11.3
1980	8.8	-.3	9.2	1.9	.5	-.5	13.5
1981	12.4	2.5	9.6	1.6	1.1	1.9	10.4
1982	3.8	-2.1	6.0	1.4	-.9	.2	6.1
1983	7.7	3.7	3.8	1.2	1.3	2.7	3.2
1984	10.8	6.8	3.8	1.8	4.1	3.6	4.3

[a] Computed from total or average level for year. Data for 1984 are preliminary.

[b] Output per hour of all persons in private business sector.

[c] Not entirely comparable with earlier data because of adjustments in population data.

Source: Department of Commerce, Bureau of Economic Analysis; Department of Labor, Bureau of Labor Statistics; and Tax Foundation computations.

B9. Alternative Measures of Aggregate Income and Product in Current and in Constant (1972) Dollars

Calendar Years 1929-1983

(Billions)

Year	Current dollars				Constant 1972 dollars [a]		
	Gross national product	Net national product	National income	Personal income	Gross national product	Net national product	National income
1929	$103.4	$93.7	$84.8	$85.0	$315.7	$282.1	$255.1
1930	90.7	81.1	73.8	76.3	285.6	251.4	230.9
1931	76.1	67.2	58.7	65.5	263.5	229.2	206.1
1932	58.3	50.5	42.4	50.1	227.1	193.1	173.4
1933	55.8	48.4	39.9	47.0	222.1	189.1	168.5
1934	65.3	57.5	48.6	53.7	239.1	206.7	183.6
1935	72.5	64.8	56.4	60.3	260.0	228.1	205.4
1936	82.7	74.9	64.2	68.5	295.5	263.8	233.7
1937	90.9	82.3	72.4	73.8	310.2	278.2	250.4
1938	85.0	76.2	66.0	68.0	296.7	264.4	235.7
1939	90.9	82.2	71.4	72.4	319.8	287.7	255.6
1940	100.0	91.0	79.7	77.9	344.1	311.8	278.2
1941	125.0	115.0	102.7	95.4	400.4	367.3	332.2
1942	158.5	147.3	135.9	122.6	461.7	428.3	395.7
1943	192.1	180.7	169.3	150.8	531.6	498.9	466.8
1944	210.6	198.9	182.1	164.5	569.1	537.0	493.6
1945	212.4	200.2	180.7	170.0	560.4	528.1	480.6
1946	209.8	195.8	178.6	177.6	478.3	444.3	402.1
1947	233.1	215.7	194.9	190.1	470.3	434.2	389.7
1948	259.5	239.3	219.9	209.0	489.8	451.3	410.9
1949	258.3	236.5	213.6	206.4	492.2	451.5	406.8
1950	286.5	263.0	237.6	227.2	534.8	492.0	442.2
1951	330.8	303.6	274.1	254.9	579.4	534.1	479.5
1952	348.0	318.7	287.9	271.8	600.8	553.2	499.1
1953	366.8	335.8	302.1	287.7	623.6	573.8	516.7
1954	366.8	334.1	301.1	289.6	616.1	564.0	506.6
1955	400.0	365.3	330.5	310.3	657.5	603.3	543.3
1956	421.7	383.0	349.4	332.6	671.6	615.1	558.0
1957	444.0	402.3	365.2	351.0	683.8	625.2	565.2
1958	449.7	406.2	366.9	361.1	680.9	620.6	558.3
1959	487.9	443.0	400.8	384.4	721.7	660.1	596.2
1960	506.5	460.2	415.7	402.3	737.2	673.9	609.7
1961	524.6	477.0	428.8	417.8	756.6	691.6	622.5
1962	565.0	516.1	462.0	443.6	800.3	733.4	657.4
1963	596.7	546.1	488.5	466.2	832.5	763.5	684.9
1964	637.7	584.8	524.9	499.2	876.4	804.8	724.2
1965	691.1	635.0	572.4	540.7	929.3	854.5	770.9
1966	756.0	695.3	628.1	588.2	984.8	906.2	816.0
1967	799.6	733.7	662.2	630.0	1,011.4	928.7	836.4
1968	873.4	801.3	722.5	690.6	1,058.1	971.1	877.4
1969	944.0	864.0	779.3	754.7	1,087.6	996.0	899.5
1970	992.7	904.7	810.7	811.1	1,085.6	989.5	988.8
1971	1,077.6	981.1	871.5	868.4	1,122.4	1,022.2	911.8
1972	1,185.9	1,079.5	963.6	951.4	1,185.9	1,079.5	963.6
1973	1,326.4	1,209.9	1,086.2	1,065.2	1,255.0	1,144.2	1,024.2
1974	1,434.2	1,298.2	1,160.7	1,168.6	1,248.0	1,131.9	1,009.9
1975	1,549.2	1,389.9	1,239.4	1,265.0	1,233.9	1,113.1	988.9
1976	1,718.0	1,543.0	1,379.2	1,391.2	1,298.2	1,173.1	1,043.0
1977	1,918.3	1,723.2	1,550.5	1,540.4	1,369.7	1,239.9	1,105.4
1978	2,163.9	1,941.4	1,760.3	1,732.7	1,438.6	1,302.7	1,165.0
1979	2,417.8	2,161.7	1,966.7	1,951.2	1,479.4	1,336.4	1,194.8
1980	2,631.7	2,338.5	2,116.6	2,165.3	1,475.0	1,325.2	1,181.6
1981	2,957.8	2,627.5	2,368.8	2,429.5	1,512.2	1,355.8	1,206.0
1982	3,069.3	2,710.4	2,446.8	2,584.6	1,480.0	1,318.1	1,172.3
1983	3,304.8	2,927.7	2,646.7	2,744.2	1,534.7	1,366.6	1,214.5

[a] No appropriate deflator is available for personal income. See Table B14 for disposable personal income in 1972 dollars.
Source: Department of Commerce, Bureau of Economic Analysis.

B10. International Transactions of the United States

Calendar Years 1980-1983

(Millions)

Item	1980	1981	1982	1983
Merchandise trade balance	$-25,512	$-28,001	$-36,469	$-61,055
Balance on goods and services	8,975	13,128	-1,141	-32,912
Current account transactions, balance	1,898	6,294	-9,199	-41,563
Export of goods and services [a]	342,485	375,721	349,448	332,201
Merchandise, excluding military	224,269	237,085	211,198	200,257
Transfers under military sales, contracts, and grants, net	8,274	10,003	12,209	12,737
Transportation and travel	24,797	28,584	27,880	27,247
Income on U.S. investments abroad [b]	72,506	86,411	83,862	77,003
Miscellaneous services [c]	12,641	13,639	14,301	14,958
Imports of goods and services	-333,510	-362,593	-350,590	-365,113
Merchandise, excluding military	-249,781	-265,086	-247,667	-261,312
Military expenditures, direct	-10,511	-11,118	-12,014	-12,222
Transportation and travel	-25,794	-28,440	-28,888	-31,831
Income on foreign investments in the U.S. [d]	-42,063	-52,359	-56,059	-53,495
Miscellaneous services [c]	-5,364	-5,591	-5,962	-6,254
Unilateral transfers, net [e]	-7,077	-6,833	-8,058	-8,651
Capital account transactions				
U.S. Government capital flows [f]	-1,902	-2,461	1,301	3,917
U.S. direct investment abroad	-19,222	-9,624	4,756	-4,881
Foreign direct investment in the U.S.	16,892	23,148	14,865	11,299
Foreign purchases of U.S. securities other than Treasury issues	5,457	7,171	6,397	8,612
Short-term private capital flows and other long-term capital transactions, net [g]	-35,980	-48,025	-49,007	9,341
Allocation of special drawing rights (SDRs)	1,152	1,093	—	—
Errors and omissions	24,982	22,275	32,916	9,331
Official reserve transactions balance				
Financed by changes in:				
Increase (-) in U.S. official reserve assets	-8,155	-5,175	-4,965	-1,196
Increase (+) in foreign official assets in the U.S.	14,881	5,303	2,936	5,140

[a] Excludes transfers under military grants of $756 million in 1980, $675 million in 1981, $594 million in 1982, and $205 million in 1983.

[b] Includes direct investments, other private assets, and U.S. Government assets.

[c] Includes fees and royalties from direct investments and unaffiliated foreigners, and other private and public services.

[d] Includes private and public payments.

[e] Includes private remittances, U.S. Government grants (excluding military), U.S. Government pensions and other transfers.

[f] Includes net U.S. Government assets, foreign-held U.S. Treasury securities, and other U.S. Government liabilities arranged with or through foreign official agencies.

[g] Includes U.S. purchases of foreign securities, and changes in claims and liabilities reported by banking and nonbanking concerns.

Source: Department of Commerce, Bureau of Economic Analysis.

B11. National Income by Distributive Shares

Selected Calendar Years 1929-1983

(Billions)

Item	1929	1939	1949	1959	1969	1979	1983
National income	$84.8	$71.4	$213.6	$400.8	$779.3	$1,966.7	$2,646.7
Compensation of employees	51.1	48.1	141.3	279.6	572.9	1,458.1	1984.9
Wages and salaries	50.5	46.0	134.7	258.9	515.7	1,237.4	1,658.8
Government and government enterprises	5.0	8.2	20.8	46.0	105.5	236.0	327.7
Other	45.5	37.7	113.9	212.9	410.1	1,001.4	1,331.1
Supplements to wages and salaries	.6	2.1	6.6	20.6	57.2	220.7	326.2
Employer contributions for social insurance	.1	1.5	3.7	10.1	28.7	105.8	153.1
Other labor income	.5	.6	2.9	10.6	28.5	114.9	173.1
Proprietors' income with inventory valuation and capital consumption adjustments	15.0	11.8	36.4	47.6	67.0	132.1	121.7
Business and professional	8.9	7.4	23.6	36.7	52.5	100.2	107.9
Proprietors' income	8.8	7.6	22.2	35.3	51.9	103.2	100.4
Inventory valuation adjustment	.1	-.2	.5	(a)	-.5	-2.9	-.8
Capital consumption adjustment	-.1	(a)	.9	1.4	1.1	-.1	8.3
Farm	6.1	4.4	12.8	10.9	14.6	31.9	13.8
Proprietors' income with inventory valuation adjustment	6.3	4.5	13.5	11.9	15.7	37.8	22.1
Capital consumption adjustment	-.2	-.1	-.7	-1.0	-1.2	-5.9	-8.4
Rental income of persons	4.9	2.6	6.1	13.6	19.6	27.9	58.3
Corporate profits with inventory valuation and capital consumption adjustments	9.0	5.3	27.1	49.6	85.1	194.8	225.2
Corporate profits before tax	10.0	7.2	29.2	52.6	86.7	252.7	203.2
Corporate profits tax liability	1.4	1.4	10.2	23.6	39.5	87.6	75.8
Corporate profits after tax	8.6	5.7	19.0	28.9	47.2	165.1	127.4
Dividends	5.8	3.8	7.2	12.2	22.5	52.7	72.9
Undistributed profits	2.8	2.0	11.8	16.7	24.7	112.4	54.5
Inventory valuation adjustment	.5	-.7	1.9	-.3	-5.9	-43.1	-11.2
Capital consumption adjustment	-1.4	-1.1	-3.9	-2.7	4.3	-14.8	33.2
Net interest	4.7	3.6	2.7	10.3	34.8	153.8	256.6

[a] Less than $50 million.

Source: Department of Commerce, Bureau of Economic Analysis.

B12. Sources of Government Receipts in Relation to National Income and Product

Selected Calendar Years 1929-1984

(Billions)

Item	1929	1949	1959	1969	1979	1984
Total government receipts [a]	$11.3	$55.9	$129.4	$296.7	$765.1	$1,135.2
Less: Nontax receipts [b]	1.1	2.3	3.5	11.2	38.0	72.1
Equals: Tax receipts [c]	10.2	53.6	125.9	285.5	727.1	1,063.1
Gross national product	103.4	258.3	487.9	944.0	2,417.8	3,662.8
Less: Capital consumption allowances	9.7	21.8	44.9	80.0	256.0	403.3
Equals: Net national product	93.7	236.5	443.0	864.0	2,161.7	3,259.6
Less: *Indirect business tax and nontax liability*	7.1	21.3	41.8	86.6	189.6	304.0
Business transfer payments	.6	.8	1.8	3.9	10.3	17.3
Statistical discrepancy	1.1	.6	-1.3	-3.9	-1.5	-7.9
Plus: Current surplus of government enterprises minus subsidies	-.2	-.3	.1	1.9	3.4	14.2
Equals: National income	84.8	213.6	400.8	779.3	1,966.7	2,960.4
Less: *Corporate profits tax liability*	1.4	10.2	23.6	39.5	87.6	90.0
Contributions for social insurance	.2	5.9	18.0	55.0	186.9	306.0
Undistributed corporate profits	2.8	11.8	16.7	24.7	112.4	65.7
Dividends	5.8	7.2	12.2	22.5	52.7	80.5
Net interest	4.7	2.7	10.3	34.8	153.8	284.1
Corporate inventory valuation adjustment	.5	1.9	-.3	-5.9	-43.1	-5.7
Capital consumption adjustment	-1.4	-3.9	-2.7	4.3	-14.8	55.7
Wage accruals less disbursements	—	([d])	—	—	-.2	.1
Plus: Government transfers to persons	.9	11.7	25.2	62.8	240.0	399.4
Personal interest income	6.9	8.7	22.5	61.1	218.7	433.7
Personal dividend income	5.8	7.2	12.2	22.4	50.8	77.7
Business transfer payments	.6	.8	1.8	3.9	10.3	17.3
Equals: Personal income	85.0	206.4	384.4	754.7	1,951.2	3,012.1
Less: *Personal tax and nontax payments*	2.6	18.5	46.0	115.7	301.0	435.3
Equals: Disposable personal income	82.4	187.9	338.4	638.9	1,650.2	2,576.8
Less: Personal outlays	79.1	180.4	317.3	598.3	1,553.5	2,420.7
Equals: Personal savings	3.3	7.5	21.1	40.6	96.7	156.1

[a] Sum of entries in italics (indirect business tax and nontax liability, corporate profits tax liability, contributions for social insurance, and personal tax and nontax payments).

[b] Consists mainly of charges for products and services not accounted for under government enterprises, fines and penalties, rents and royalties, donations, and special assessments for operation.

[c] See Table A32.

[d] Less than $50 million.

Source: Department of Commerce, Bureau of Economic Analysis.

B13. Total and Per Capita Personal Income by State[a]

Selected Calendar Years 1961-1984[b]

State	Total personal income (millions)						Per capita personal income					
	1961	1971	1981	1982	1983	1984	1961	1971	1981	1982	1983	1984
Total	$414,285	$861,904	$2,420,091	$2,575,847	$2,734,464	$3,000,827	$2,264	$4,167	$10,544	$11,113	$11,687	$12,707
Alabama	5,099	10,910	32,314	34,223	36,536	39,826	1,538	3,119	8,229	8,683	9,229	9,981
Alaska	626	1,579	6,230	7,491	8,243	8,574	2,632	4,989	14,979	16,854	17,225	17,155
Arizona	2,884	7,518	27,559	29,068	31,567	35,504	2,050	3,965	9,819	10,050	10,653	11,629
Arkansas	2,651	5,879	18,415	19,451	20,802	22,843	1,468	2,981	8,006	8,432	8,936	9,724
California	45,676	95,653	293,196	311,609	333,706	367,538	2,769	4,701	12,106	12,617	13,256	14,344
Colorado	4,315	9,708	34,157	37,590	40,088	43,672	2,340	4,215	11,449	12,242	12,771	13,742
Connecticut	7,689	15,606	40,353	43,642	46,890	51,632	2,973	5,098	12,921	13,963	14,945	16,369
Delaware	1,269	2,688	6,598	7,097	7,643	8,298	2,753	4,756	11,061	11,828	12,615	13,545
Florida	10,383	28,921	105,768	114,370	123,812	137,774	1,980	4,038	10,386	10,927	11,593	12,553
Georgia	6,821	16,760	49,983	54,521	59,551	66,779	1,699	3,558	8,968	9,654	10,389	11,441
Hawaii	1,541	3,823	10,878	11,552	12,396	13,255	2,397	4,830	11,090	11,590	12,115	12,761
Idaho	1,304	2,605	8,623	8,801	9,429	10,181	1,906	3,526	8,944	9,008	9,534	10,174
Illinois	27,558	53,649	133,125	137,731	142,444	158,024	2,720	4,788	11,609	12,012	12,401	13,728
Indiana	10,408	20,999	54,111	55,136	57,916	64,872	2,200	4,000	9,859	10,057	10,570	11,799
Iowa	5,835	11,168	30,645	30,914	31,071	35,177	2,117	3,916	10,504	10,638	10,697	12,090
Kansas	4,842	9,129	26,421	28,274	29,351	32,472	2,186	4,064	11,067	11,743	12,102	13,319
Kentucky	5,130	10,824	31,465	33,587	34,899	38,622	1,680	3,282	8,561	9,097	9,396	10,374
Louisiana	5,583	11,988	41,071	44,038	45,540	48,417	1,699	3,231	9,552	10,048	10,262	10,850
Maine	1,832	3,503	9,781	10,543	11,298	12,349	1,841	3,448	8,637	9,278	9,861	10,678
Maryland	7,713	18,407	49,043	52,359	56,159	61,374	2,428	4,576	11,519	12,261	13,047	14,111
Massachusetts	13,241	26,345	64,924	70,632	76,463	84,497	2,537	4,591	11,278	12,285	13,260	14,574
Michigan	18,281	39,068	96,251	97,975	104,071	113,600	2,316	4,355	10,451	10,748	11,476	12,518
Minnesota	7,499	15,738	44,040	46,605	49,321	55,014	2,161	4,086	10,710	11,277	11,901	13,219
Mississippi	2,840	6,238	18,622	19,972	21,098	23,010	1,287	2,754	7,308	7,775	8,155	8,857
Missouri	9,359	18,589	48,651	51,732	54,817	60,738	2,152	3,936	9,851	10,469	11,029	12,129
Montana	1,364	2,515	7,364	7,741	8,121	8,419	1,960	3,537	9,253	9,618	9,945	10,216

(Continued)

B13. Total and Per Capita Personal Income by State[a]—Continued

Selected Calendar Years 1961-1984[b]

State	Total personal income (millions)						Per capita personal income					
	1961	1971	1981	1982	1983	1984	1961	1971	1981	1982	1983	1984
Nebraska	3,012	5,974	16,535	17,299	17,849	19,721	2,083	3,971	10,448	10,885	11,175	12,280
Nevada	893	2,546	9,923	10,425	11,087	12,038	2,836	4,897	11,752	11,902	12,441	13,216
New Hampshire	1,375	3,005	9,644	10,606	11,610	12,842	2,225	3,943	10,296	11,189	12,109	13,148
New Jersey	17,281	36,527	89,356	97,209	104,548	114,837	2,758	5,016	12,064	13,089	14,000	15,282
New Mexico	1,813	3,452	11,716	12,714	13,512	14,707	1,879	3,278	8,780	9,301	9,656	10,330
New York	47,539	90,963	200,058	214,697	229,922	250,433	2,786	4,953	11,395	12,222	13,014	14,121
North Carolina	7,680	17,736	51,567	55,063	59,628	66,322	1,647	3,410	8,655	9,148	9,805	10,758
North Dakota	1,036	2,287	7,124	7,306	7,937	8,553	1,616	3,649	10,777	10,877	11,664	12,461
Ohio	23,004	44,730	110,448	114,873	120,539	132,404	2,335	4,167	10,228	10,664	11,218	12,314
Oklahoma	4,481	9,158	32,091	35,752	36,238	38,735	1,883	3,498	10,344	11,084	10,988	11,745
Oregon	4,061	8,504	26,586	27,131	28,659	30,973	2,272	3,956	9,959	10,168	10,768	11,582
Pennsylvania	25,782	48,942	122,621	129,944	136,409	146,894	2,263	4,118	10,323	10,939	11,468	12.343
Rhode Island	1,950	3,950	9,751	10,422	11,173	12,245	2,273	4,098	10,242	10,937	11,694	12,730
South Carolina	3,517	8,432	25,996	27,765	29,923	33,248	1,460	3,168	8,158	8,605	9,168	10,075
South Dakota	1,254	2,284	6,257	6,504	6,894	7,799	1,810	3,401	9,046	9,366	9,851	11,049
Tennessee	5,940	13,358	39,468	41,960	44,580	49,055	1,640	3,331	8,525	9,013	9,515	10.400
Texas	19,273	42,493	159,248	174,418	183,753	202,031	1,963	3,692	10,807	11,378	11,686	12,636
Utah	1,890	3,781	12,703	13,693	14,575	16,052	2,019	3,435	8,338	8,714	9,005	9,719
Vermont	756	1,691	4,658	4,949	5,231	5,665	1,939	3,722	9,032	9,516	9,957	10,692
Virginia	7,975	18,969	57,580	62,457	67,271	73,637	1,947	3,991	10,591	11,386	12,122	13,067
Washington	7,093	14,463	47,600	49,952	52,301	55,536	2,461	4,196	11,239	11,682	12,162	12,728
West Virginia	2,988	5,793	16,437	17,588	17,999	19,223	1,635	3,273	8,385	8,970	9,160	9,846
Wisconsin	8,929	17,823	48,596	51,139	53,699	58,668	2,227	3,996	10,263	10,777	11,311	12,309
Wyoming	780	1,341	5,950	6,192	6,130	6,437	2,315	3,945	12,066	12,157	11,920	12,586
District of Columbia	2,242	3,893	8,590	9,135	9,766	10,492	2,882	5,187	13,585	14,597	15,673	16,845

[a] Personal income by state is the current income received by residents of the states from all sources, inclusive of transfers from government and business but exclusive of transfers among persons. Total personal income for all states differs from total personal income of the United States (Table B12) in that the latter includes income disbursed by the Federal government to its civilian and military personnel outside the United States.

[b] Data for 1984 are preliminary.

Source: Department of Commerce, Bureau of Economic Analysis.

B14. Disposable Personal Income in Current and in Constant (1972) Dollars and Personal Savings Rate

Selected Calendar Years 1929-1984[a]

Year	Disposable personal income[b]				Personal savings rate[c]
	Amount (billions)		Per capita		
	In current dollars	In 1972 dollars	In current dollars	In 1972 dollars	
1929	$82.4	$229.5	$676	$1,883	4.0
1933	45.6	169.6	363	1,349	-2.0
1939	70.0	229.8	534	1,754	3.1
1940	75.3	244.0	570	1,847	4.5
1941	92.2	277.9	691	2,083	11.2
1942	116.6	317.5	865	2,354	23.3
1943	133.0	332.1	973	2,429	24.7
1944	145.6	343.6	1,052	2,483	25.2
1945	149.1	338.1	1,066	2,416	19.2
1946	158.9	332.7	1,124	2,353	8.6
1947	168.7	318.8	1,170	2,212	3.1
1948	188.0	335.8	1,282	2,290	5.9
1949	187.9	336.8	1,259	2,257	4.0
1950	206.6	362.8	1,362	2,392	5.8
1951	226.0	372.6	1,465	2,415	7.1
1952	237.7	383.2	1,515	2,441	7.3
1953	252.2	399.1	1,581	2,501	7.3
1954	257.1	403.2	1,583	2,483	6.6
1955	275.0	426.8	1,664	2,582	6.0
1956	292.9	446.2	1,741	2,653	7.3
1957	308.6	455.5	1,802	2,660	7.2
1958	319.0	460.7	1,832	2,645	7.4
1959	338.4	479.7	1,911	2,709	6.2
1960	352.0	489.7	1,947	2,709	5.6
1961	365.8	503.8	1,991	2,742	6.3
1962	386.8	524.9	2,073	2,813	6.0
1963	405.9	542.3	2,144	2,865	5.4
1964	440.6	580.8	2,296	3,026	6.7
1965	475.8	616.3	2,448	3,171	7.1
1966	513.7	646.8	2,613	3,290	7.0
1967	547.9	673.5	2,757	3,389	8.1
1968	593.4	701.3	2,956	3,493	7.1
1969	638.9	722.5	3,152	3,564	6.4
1970	695.3	751.6	3,390	3,665	8.0
1971	751.6	779.2	3,620	3,752	8.1
1972	810.3	810.3	3,860	3,860	6.5
1973	914.5	864.7	4,315	4,080	8.6
1974	998.3	857.5	4,667	4,009	8.5
1975	1,096.1	874.9	5,075	4,051	8.6
1976	1,194.4	906.8	5,477	4,158	6.9
1977	1,314.0	942.9	5,965	4,280	5.9
1978	1,474.0	988.8	6,621	4,441	6.1
1979	1,650.2	1,015.7	7,331	4,512	5.9
1980	1,828.9	1,021.6	8,032	4,487	6.0
1981	2,041.7	1,049.3	8,874	4,561	6.7
1982	2,180.5	1,058.3	9,385	4,555	6.2
1983	2,340.1	1,095.4	9,977	4,670	5.0
1984	2,576.8	1,169.0	10,887	4,939	6.1

---

[a] Data for 1984 are preliminary.

[b] Consists of total personal income less personal tax and nontax payments to governments.

[c] Personal saving as a percent of disposable personal income.

Source: Department of Commerce, Bureau of Economic Analysis.

B15. Number of Families and Unrelated Individuals and Median Income

Selected Calendar Years 1947-1983[a]

Year	Number (thousands)			Median money income	
	Total	Families[b]	Unrelated individuals[c]	Families	Unrelated individuals
1947	45,402	37,237	8,165	$3,031	$980
1950	49,295	39,929	9,366	3,319	1,045
1951	49,720	40,578	9,142	3,709	1,195
1952	50,537	40,832	9,705	3,890	1,409
1953	50,716	41,202	9,514	4,242	1,396
1954	51,675	41,951	9,724	4,167	1,222
1955	52,778	42,889	9,889	4,418	1,317
1956	53,276	43,497	9,779	4,780	1,426
1957	54,131	43,696	10,435	4,966	1,493
1958	55,116	44,232	10,884	5,087	1,486
1959	55,990	45,111	10,879	5,417	1,557
1960	56,606	45,539	11,067	5,620	1,720
1961	57,624	46,418	11,206	5,735	1,754
1962	58,094	47,059	11,035	5,956	1,753
1963	58,776	47,540	11,236	6,249	1,800
1964	60,080	47,956	12,124	6,569	1,983
1965	60,727	48,509	12,218	6,957	2,153
1966	61,681	49,214	12,467	7,532	2,290
1967	63,317	50,111	13,206	7,933	2,379
1968	64,722	50,823	13,899	8,632	2,786
1969	66,212	51,586	14,626	9,433	2,931
1970	67,714	52,227	15,487	9,867	3,137
1971	69,607	53,296	16,311	10,285	3,316
1972	71,184	54,373	16,811	11,116	3,521
1973	73,313	55,053	18,260	12,051	4,134
1974	74,624	55,698	18,926	12,902	4,603
1975	76,479	56,245	20,234	13,719	4,882
1976	78,169	56,710	21,459	14,958	5,375
1977	80,325	57,215	23,110	16,009	5,907
1978	82,389	57,804	24,585	17,640	6,705
1979	85,720	59,550	26,170	19,587	7,537
1980	87,442	60,309	27,133	21,023	8,296
1981	88,733	61,019	27,714	22,388	9,138
1982	89,301	61,393	27,908	23,433	9,976
1983	91,254	61,997	29,257	24,580	10,562

[a] The number of families and unrelated individuals applies to March of the following year.

[b] A "family" is defined as a group of two or more persons related by blood, marriage, or adoption, residing together.

[c] Persons, other than institutional inmates and military personnel on post, who are not living with any relatives.

Source: Department of Commerce, Bureau of the Census.

B16. Distribution of Families by Total Money Income in Constant (1983) Dollars

Selected Calendar Years 1950-1983[a]

Total money income[b] (1983 dollars)	1950	1960	1970	1980	1982	1983
	Number of families (thousands)[c]					
Total	$39,929	$45,539	$52,227	$60,309	$61,393	$61,997
Under $2,500	2,955	1,822	836	1,025	1,351	1,364
$2,500 to $4,999	2,835	2,140	1,462	2,051	2,210	2,170
$5,000 to $7,499	3,474	2,960	2,246	2,714	3,070	3,100
$7,500 to $9,999	3,713	2,869	2,507	3,076	3,192	3,224
$10,000 to $12,499	26,952	3,916	2,820	3,196	3,806	3,782
$12,500 to $14,999		2,869	2,768	3,558	3,561	3,410
$15,000 to $19,999		9,973	8,043	7,116	7,244	7,316
$20,000 to $24,999		5,283	5,118	6,936	7,367	7,130
$25,000 to $34,999		13,707	14,467	12,544	12,033	12,089
$35,000 to $49,999			6,790	10,735	10,130	10,539
$50,000 and over			5,170	7,358	7,367	7,812
Median money income	$13,736	$18,907	$25,317	$25,418	$24,187	$24,580
	Percentage distribution					
Total	100.0	100.0	100.0	100.0	100.0	100.0
Under $2,500	7.4	4.0	1.6	1.7	2.2	2.2
$2,500 to $4,999	7.1	4.7	2.8	3.4	3.6	3.5
$5,000 to $7,499	8.7	6.5	4.3	4.5	5.0	5.0
$7,500 to $9,999	9.3	6.3	4.8	5.1	5.2	5.2
$10,000 to $12,499	67.5	8.6	5.4	5.3	6.2	6.1
$12,500 to $14,999		6.3	5.3	5.9	5.8	5.5
$15,000 to $19,999		21.9	15.4	11.8	11.8	11.8
$20,000 to $24,999		11.6	9.8	11.5	12.0	11.5
$25,000 to $34,999		30.1	27.7	20.8	19.6	19.5
$35,000 to $49,999			13.0	17.8	16.5	17.0
$50,000 and over			9.9	12.2	12.0	12.6

[a] Number of families applies to March of the following year.

[b] Before taxes.

[c] A "family" is defined as a group of two or more persons related by blood, marriage, or adoption, residing together.

Source: Department of Commerce, Bureau of the Census; and Tax Foundation computations.

B17. Persons Below the Poverty Level, by Family Status and Age Group

Calendar Years 1959-1983[a]

Year	All persons[b]	Persons in families				Persons 65 years and older
		Total	House-holders	Related children under 18 years	Other family members	
		Number below the poverty level (thousands)				
1959	39,490	34,562	8,320	17,208	9,034	5,481
1960	39,851	34,925	8,243	17,288	9,394	n.a.
1961	39,628	34,509	8,391	16,577	9,541	n.a.
1962	38,625	33,623	8,077	16,630	8,916	n.a.
1963	36,436	31,498	7,554	15,691	8,253	n.a.
1964	36,055	30,912	7,160	15,736	8,016	n.a.
1965	33,185	28,358	6,721	14,388	7,249	n.a.
1966	28,510	23,809	5,784	12,146	5,879	5,114
1967	27,769	22,771	5,667	11,427	5,677	5,388
1968	25,389	20,695	5,047	10,739	4,909	4,632
1969	24,147	19,175	5,008	9,501	4,667	4,787
1970	25,420	20,330	5,260	10,235	4,835	4,709
1971	25,559	20,405	5,303	10,344	4,757	4,273
1972	24,460	19,577	5,075	10,082	4,420	3,738
1973	22,973	18,299	4,828	9,453	4,018	3,354
1974	23,370	18,817	4,922	9,967	3,928	3,085
1975	25,877	20,789	5,450	10,882	4,457	3,317
1976	24,975	19,632	5,311	10,081	4,240	3,313
1977	24,720	19,505	5,311	10,028	4,165	3,177
1978	24,497	19,062	5,280	9,722	4,059	3,233
1979	26,072	19,964	5,461	9,993	4,509	3,682
1980	29,272	22,601	6,217	11,114	5,270	3,871
1981	31,822	24,850	6,851	12,068	5,931	3,853
1982	34,398	27,349	7,512	13,139	6,698	3,751
1983	35,266	27,804	7,641	13,326	6,837	3,711
		Percent below the poverty level				
1959	22.4	20.8	18.5	26.9	15.9	35.2
1960	22.2	20.7	18.1	26.5	16.2	n.a.
1961	21.9	20.3	18.1	25.2	16.5	n.a.
1962	21.0	19.4	17.2	24.7	15.1	n.a.
1963	19.5	17.9	15.9	22.8	13.8	n.a.
1964	19.0	17.4	15.0	22.7	13.3	n.a.
1965	17.3	15.8	13.9	20.7	11.8	n.a.
1966	14.7	13.1	11.8	17.4	9.5	28.5
1967	14.2	12.5	11.4	16.3	9.1	29.5
1968	12.8	11.3	10.0	15.3	7.8	25.0
1969	12.1	10.4	9.7	13.8	7.2	25.3
1970	12.6	10.9	10.1	14.9	7.4	24.5
1971	12.5	10.8	10.0	15.1	7.2	21.6
1972	11.9	10.3	9.3	14.9	6.6	18.6
1973	11.1	9.7	8.8	14.2	5.9	16.3
1974	11.2	9.9	8.8	15.1	5.7	14.6
1975	12.3	10.9	9.7	16.8	6.4	15.3
1976	11.8	10.3	9.4	15.8	6.0	15.0
1977	11.6	10.2	9.3	16.0	5.9	14.1
1978	11.4	10.0	9.1	15.7	5.7	14.0
1979	11.7	10.2	9.2	16.0	6.1	15.2
1980	13.0	11.5	10.3	17.9	7.1	15.7
1981	14.0	12.5	11.2	19.5	7.8	15.3
1982	15.0	13.6	12.2	21.3	8.7	14.6
1983	15.2	13.8	12.3	21.7	8.8	14.1

[a] Beginning in 1969 and 1974, data are based on revised methodologies for processing income data. Beginning in 1969, data are based on 1970 Census population controls. Family status is reported as of March of following year. Beginning in 1979, includes members of unrelated subfamilies not shown separately, that were previously included in "families."

[b] Includes unrelated individuals not shown separately.

Source: Department of Commerce, Bureau of the Census.

B18. Personal Consumption Expenditures by Type of Product or Service

Selected Calendar Years 1929-1983

Product or service	1929	1949	1959	1969	1979	1983
A. Amount (millions)						
Food and tobacco [a]	$21,239	$56,593	$85,662	$137,290	$330,830	$444,817
Clothing, accessories, and jewelry	11,193	23,333	31,546	54,361	116,341	149,992
Personal care	1,116	2,306	4,859	10,316	21,141	27,774
Housing	11,678	19,649	44,989	86,972	236,050	363,318
Household operation	10,657	25,639	44,466	80,386	207,914	294,858
Medical care expenses	2,944	8,449	18,600	44,858	144,193	237,888
Personal business	3,984	5,948	13,149	29,309	83,720	130,053
Transportation	7,721	21,797	40,238	78,842	219,446	291,857
Recreation	4,331	10,010	17,074	38,401	98,850	141,275
Private education and research	671	1,574	3,465	8,980	23,315	33,313
Religious and welfare activities	1,206	2,212	4,706	8,022	20,783	32,166
Foreign travel and remittances (net)	511	625	2,019	4,044	4,582	8,609
Total personal consumption expenditures	77,251	178,135	310,773	581,781	1,507,165	2,155,920
Commodities	46,929	119,902	188,886	333,566	813,469	1,081,522
Durable	9,243	25,047	42,438	85,724	213,441	279,820
Nondurable	37,686	94,855	146,448	247,842	600,028	801,702
Services	30,322	58,233	121,887	248,215	693,696	1,074,398
B. As a percentage of total personal consumption expenditure						
Food and tobacco [a]	27.5	31.8	27.6	23.6	21.9	20.6
Clothing, accessories, and jewelry	14.5	13.1	10.2	9.3	7.7	7.0
Personal care	1.4	1.3	1.6	1.8	1.4	1.3
Housing	15.1	11.0	14.5	14.9	15.7	16.9
Household operation	13.8	14.4	14.3	13.8	13.8	13.7
Medical care expenses	3.8	4.7	6.0	7.7	9.6	11.0
Personal business	5.2	3.3	4.2	5.0	5.6	6.0
Transportation	10.0	12.2	12.9	13.6	14.6	13.5
Recreation	5.6	5.6	5.5	6.6	6.6	6.6
Private education and research	.9	.9	1.1	1.5	1.5	1.5
Religious and welfare activities	1.6	1.2	1.5	1.4	1.4	1.5
Foreign travel and remittances (net)	.7	.4	.6	.7	.3	.4
Total personal consumption expenditures	100.0	100.0	100.0	100.0	100.0	100.0
Commodities	60.7	67.3	60.8	57.3	54.0	50.2
Durable	12.0	14.1	13.7	14.7	14.2	13.0
Nondurable	48.8	53.2	47.1	42.6	39.8	37.2
Services	39.3	32.7	39.2	42.7	46.0	49.8

[a] Includes expenditures for alcoholic beverages for all years except 1929.

Source: Department of Commerce, Bureau of Economic Analysis. Percentage computations by Tax Foundation.

B19. Business Expenditures for New Plant and Equipment by Industry[a]

Calendar Years 1947-1985[b]

(Billions)

Year	Total	Manu-facturing	Mining	Railroad trans-portation	Other trans-portation[c]	Public utilities	Commercial and other[d]
1947	$20.11	$8.73	$.69	$1.39	$1.30	$1.64	$6.38
1948	22.78	9.25	.93	1.89	1.28	2.67	6.77
1949	20.28	7.32	.88	1.92	.88	3.28	6.01
1950	21.56	7.73	.84	1.67	1.19	3.42	6.70
1951	26.81	11.07	1.11	2.13	1.47	3.75	7.29
1952	28.16	12.12	1.21	2.09	1.47	3.96	7.31
1953	29.96	12.43	1.25	2.06	1.52	4.61	8.09
1954	28.86	12.00	1.29	1.45	1.46	4.23	8.42
1955	30.94	12.50	1.31	1.55	1.55	4.26	9.77
1956	37.90	16.33	1.64	1.90	1.66	4.78	11.59
1957	40.54	17.50	1.69	2.13	1.71	5.95	11.56
1958	33.84	12.98	1.43	1.28	1.44	5.74	10.97
1959	35.88	13.76	1.35	1.46	2.01	5.46	11.84
1960	39.44	16.36	1.29	1.59	1.95	5.40	12.86
1961	38.34	15.53	1.26	1.19	1.95	5.20	13.21
1962	40.86	16.03	1.41	1.43	2.16	5.12	14.71
1963	43.67	17.27	1.26	1.72	1.92	5.33	16.17
1964	51.26	21.23	1.33	2.20	2.51	5.80	18.20
1965	59.52	25.41	1.36	2.60	3.06	6.49	20.60
1966	70.40	31.37	1.42	3.09	3.59	7.82	23.11
1967	72.75	32.25	1.38	2.50	4.07	9.33	23.22
1968	76.42	32.34	1.44	2.15	4.76	10.52	25.22
1969	85.74	36.27	1.77	2.61	4.62	11.70	28.77
1970	91.91	36.99	2.02	2.48	4.69	13.03	32.71
1971	92.91	33.60	2.67	2.39	4.03	14.70	35.52
1972	103.40	35.42	2.88	2.35	4.79	16.26	41.69
1973	120.03	42.35	3.30	2.91	5.09	17.99	48.39
1974	139.67	52.48	4.58	3.63	5.53	19.96	53.49
1975	142.42	53.66	6.12	3.88	6.07	20.23	52.47
1976	158.44	58.53	7.63	4.25	6.85	22.90	58.29
1977	184.82	67.48	9.81	4.67	7.53	27.83	67.51
1978	217.76	78.58	11.22	5.19	8.17	31.50	83.09
1979	254.96	95.92	12.81	6.61	9.44	35.63	94.56
1980	282.80	112.33	15.99	7.09	9.51	37.74	100.14
1981	315.22	126.54	21.39	6.28	9.56	41.21	110.24
1982	310.58	120.68	20.05	5.33	9.46	45.43	109.63
1983	304.78	116.20	15.19	4.88	9.09	44.96	114.45
1984	353.54	138.38	16.88	6.77	9.72	47.39	134.39
1985	384.40	153.63	16.49	7.35	10.19	48.40	148.35

[a] Excludes agricultural business, real estate operators, medical, legal, educational, and cultural service.

[b] Data for 1985 are preliminary estimates based on planned capital expenditures reported by business January through March 1985.

[c] Includes air transportation.

[d] Includes trade, service, construction, communication, finance, and insurance.

Source: Department of Commerce, Bureau of Economic Analysis.

B20. Corporate Profits and Related Data by Industry

Selected Calendar Years 1929-1983

(Millions)

Industry and item	1929	1939	1949	1959	1969	1979	1983
All industries: [a]							
Corporate profits before tax [b]	$9,990	$7,181	$29,206	$52,552	$86,657	$252,676	$203,189
Federal, state, and local corporate profits taxes [c]	1,369	1,441	10,203	23,646	39,469	87,597	75,775
Corporate profits after tax	8,621	5,740	19,003	28,906	47,188	165,079	127,414
Net corporate dividend payments	5,801	3,766	7,210	12,171	22,529	52,670	72,899
Undistributed corporate profits	2,820	1,974	11,793	16,735	24,659	112,409	54,515
Corporate depreciation charges	4,204	3,736	7,972	23,619	52,873	142,729	264,402
Agriculture, forestry and fisheries:							
Corporate profits before tax [b]	6	3	121	34	208	1,178	47
Federal, state, and local corporate profits taxes [c]	6	7	58	46	116	408	49
Corporate profits after tax	0	-4	63	-12	92	770	-2
Net corporate dividend payments	8	14	45	10	60	303	511
Undistributed corporate profits	-8	-18	18	-22	32	467	-513
Corporate depreciation charges	34	28	46	138	437	2,039	3,828
Mining:							
Corporate profits before tax [b]	460	338	1,038	733	765	3,501	1,024
Federal, state, and local corporate profits taxes [c]	47	43	221	186	228	1,368	447
Corporate profits after tax	413	295	817	547	537	2,133	577
Net corporate dividend payments	309	159	196	384	666	-2,647	2,339
Undistributed corporate profits	104	136	621	163	-129	4,780	-1,762
Corporate depreciation charges	290	240	412	948	1,011	3,790	6,418
Contract construction:							
Corporate profits before tax [b]	134	43	631	849	2,161	5,938	3,250
Federal, state, and local corporate profits taxes [c]	19	14	232	411	816	2,071	657
Corporate profits after tax	115	29	399	438	1,345	3,867	2,593
Net corporate dividend payments	60	21	68	97	277	440	861
Undistributed corporate profits	55	8	331	341	1,068	3,427	1,732
Corporate depreciation charges	71	42	181	656	1,638	4,777	8,786
Manufacturing:							
Corporate profits before tax [b]	4,898	3,797	15,055	26,584	40,322	104,504	69,996
Federal, state, and local corporate profits taxes [c]	618	741	5,631	12,579	19,579	41,866	33,071
Corporate profits after tax	4,280	3,056	9,424	14,005	20,743	62,638	36,925
Net corporate dividend payments	2,548	1,701	3,462	5,300	10,308	18,137	24,904
Undistributed corporate profits	1,732	1,355	5,962	8,705	10,435	44,501	12,021
Corporate depreciation charges	1,884	1,570	3,619	10,943	24,470	59,949	112,996

(Continued)

B20. Corporate Profits and Related Data by Industry —Continued

Selected Calendar Years 1929-1983

(Millions)

Industry and item	1929	1939	1949	1959	1969	1979	1983
Wholesale and retail trade:							
Corporate profits before tax [b]	$856	$929	$3,973	$5,870	$12,032	$42,782	$20,723
Federal, state, and local corporate profits taxes [c]	124	195	1,527	2,747	5,024	12,726	3,923
Corporate profits after tax	732	734	2,446	3,123	7,008	30,056	16,791
Net corporate dividend payments	531	424	827	831	1,819	7,616	17,414
Undistributed corporate profits	201	310	1,619	2,292	5,189	22,440	-623
Corporate depreciation charges	327	305	900	2,155	4,810	17,040	43,743
Finance, insurance, and real estate:							
Corporate profits before tax [b]	1,420	671	3,803	7,835	12,531	34,239	31,056
Federal, state, and local corporate profits taxes [c]	282	149	1,158	3,451	7,232	20,502	19,467
Corporate profits after tax	1,138	522	2,645	4,384	5,299	13,737	11,589
Net corporate dividend payments	832	295	539	794	257	-1,031	2,830
Undistributed corporate profits	306	227	2,106	3,590	5,042	14,768	8,759
Corporate depreciation charges	396	427	633	1,898	4,497	10,829	20,114
Transportation:							
Corporate profits before tax [b]	1,004	157	1,132	1,160	585	4,248	1,493
Federal, state, and local corporate profits taxes [c]	135	89	461	710	596	1,614	1,164
Corporate profits after tax	869	68	671	450	-11	2,634	329
Net corporate dividend payments	565	227	256	449	727	1,382	2,231
Undistributed corporate profits	304	-159	415	1	-738	1,252	-1,902
Corporate depreciation charges	484	312	897	2,267	4,801	8,875	16,547
Communications and public utilities:							
Corporate profits before tax [b]	810	839	1,764	5,918	9,970	16,181	39,264
Federal, state, and local corporate profits taxes [c]	110	172	696	3,030	4,853	4,099	13,441
Corporate profits after tax	700	667	1,068	2,888	5,117	12,082	25,823
Net corporate dividend payments	628	681	848	2,366	4,201	11,832	9,675
Undistributed corporate profits	72	-14	220	522	916	250	16,148
Corporate depreciation charges	575	671	909	3,259	7,402	23,984	31,269
Services:							
Corporate profits before tax [b]	170	80	564	904	1,940	9,499	11,553
Federal, state, and local corporate profits taxes [c]	28	31	219	486	1,025	2,943	3,547
Corporate profits after tax	142	49	345	418	915	6,556	8,006
Net corporate dividend payments	88	60	137	131	470	1,528	2,269
Undistributed corporate profits	54	-11	208	287	445	5,028	5,737
Corporate depreciation charges	143	141	375	1,355	3,807	11,446	20,701

[a] Includes estimates for the rest of the world, not shown separately.

[b] Depletion charges are not deducted in arriving at corporate profits for national income purposes.

[c] All taxes shown on a liability basis.

Source: Department of Commerce, Bureau of Economic Analysis.

B21. Sales, Profits, and Stockholders' Equity in Manufacturing Corporations

Calendar Years 1950-1984[a]

(Dollar Figures in Billions)

Year	Sales (net)	Profits		Stockholders' equity[c]	After-tax profits as a percentage of	
		Before income taxes[b]	After income taxes		Sales	Equity
1950	$181.9	$23.2	$12.9	$83.3	7.1	15.4
1951	245.0	27.4	11.9	98.3	4.9	12.1
1952	250.2	22.9	10.7	103.7	4.3	10.3
1953	265.9	24.4	11.3	108.2	4.3	10.5
1954	248.5	20.9	11.2	113.1	4.5	9.9
1955	278.4	28.6	15.1	120.1	5.4	12.6
1956	307.3	29.8	16.2	131.6	5.3	12.3
1957	320.0	28.2	15.4	141.1	4.8	10.9
1958	305.3	22.7	12.7	147.4	4.2	8.6
1959	338.0	29.7	16.3	157.1	4.8	10.4
1960	345.7	27.5	15.2	165.4	4.4	9.2
1961	356.4	27.5	15.3	172.6	4.3	8.9
1962	389.4	31.9	17.7	181.4	4.5	9.8
1963	412.7	34.9	19.5	189.7	4.7	10.3
1964	443.1	39.6	23.2	199.8	5.2	11.6
1965	492.2	46.5	27.5	211.7	5.6	13.0
1966	554.2	51.8	30.9	230.3	5.6	13.4
1967	575.4	47.8	29.0	247.6	5.0	11.7
1968	631.9	55.4	32.1	265.9	5.1	12.1
1969	694.6	58.1	33.2	289.9	4.8	11.5
1970	708.8	48.1	28.6	306.8	4.0	9.3
1971	751.1	52.9	31.0	320.8	4.1	9.7
1972	849.5	63.2	36.5	343.4	4.3	10.6
1973	1,017.2	81.4	48.1	374.1	4.7	12.8
1974	1,060.6	92.1	58.7	395.0	5.5	14.9
1975	1,065.2	79.9	49.1	423.4	4.6	11.6
1976	1,203.2	104.9	64.5	462.7	5.4	13.9
1977	1,328.1	115.1	70.4	496.7	5.3	14.2
1978	1,496.4	132.5	81.1	540.5	5.4	15.0
1979	1,741.8	154.2	98.7	600.5	5.7	16.4
1980	1,912.8	145.8	92.6	668.1	4.8	13.9
1981	2,144.7	158.6	101.3	743.4	4.7	13.6
1982	2,039.4	108.2	70.9	770.2	3.5	9.2
1983	2,114.3	133.1	85.8	812.8	4.1	10.6
1984	2,332.2	165.4	107.5	864.9	4.6	12.4

[a] Because of changes in accounting and other procedures, data are not strictly comparable from one period to another.

[b] Through 1973, "income taxes" refers to Federal income taxes only, as state and local income taxes had already been deducted; after 1973, no income taxes have been deducted.

[c] Annual average based on four end-of-quarter equity figures.

Source: Department of Commerce, Bureau of the Census.

B22. Profits of Nonfinancial Corporations and Related Data

Calendar Years 1946-1984

(Dollar Figures in Billions)

Year	Profits before tax [a]	Capital consumption adjustment [b]	Inventory valuation adjustment	Adjusted profits before tax	Federal and state income taxes	Effective tax rate (percent)
1946	$22.0	$-3.0	$-5.3	$13.8	$8.6	62.3
1947	29.1	-3.5	-5.9	19.7	10.8	54.8
1948	31.8	-4.0	-2.2	25.6	11.8	46.1
1949	24.9	-3.9	1.9	22.9	9.3	40.6
1950	38.5	-3.9	-5.0	29.6	16.9	57.1
1951	39.1	-4.6	-1.2	33.4	21.2	63.5
1952	33.8	-4.5	1.0	30.2	17.8	58.9
1953	34.9	-3.9	-1.0	30.0	18.5	61.7
1954	32.1	-3.2	-.3	28.6	15.6	54.5
1955	42.0	-2.0	-1.7	38.3	20.2	52.7
1956	41.8	-3.2	-2.7	35.9	20.1	56.0
1957	39.8	-3.4	-1.5	34.9	19.1	54.7
1958	33.7	-3.2	-.3	30.2	16.2	53.6
1959	43.1	-2.7	-.3	40.1	20.7	51.6
1960	39.7	-2.1	-.2	37.4	19.2	51.3
1961	39.5	-1.5	.3	38.3	19.5	50.9
1962	44.2	1.4	(c)	45.6	20.6	45.2
1963	48.9	2.3	.1	51.2	22.8	44.5
1964	55.4	2.9	-.5	57.7	24.0	41.6
1965	65.2	3.7	-1.2	67.7	27.2	40.2
1966	70.3	3.9	-2.1	72.2	29.5	40.9
1967	66.3	4.0	-1.6	68.8	27.7	40.3
1968	72.9	4.0	-3.7	73.3	33.4	45.6
1969	69.4	4.0	-5.9	67.5	33.1	49.0
1970	56.8	2.4	-6.6	52.7	27.0	51.2
1971	65.4	1.3	-4.6	62.1	29.8	48.0
1972	76.6	2.7	-6.6	72.7	33.6	46.2
1973	96.0	2.6	-20.0	78.6	40.0	50.9
1974	105.3	-1.8	-40.0	63.6	42.0	66.0
1975	107.3	-9.7	-11.6	86.1	41.2	47.9
1976	135.0	-13.0	-14.7	107.3	52.6	49.0
1977	156.5	-10.8	-16.2	129.5	59.6	46.0
1978	178.4	-12.3	-24.0	142.1	66.9	47.1
1979	191.8	-13.9	-43.1	134.7	69.2	51.4
1980	177.8	-14.7	-42.9	120.3	67.0	55.7
1981	177.3	-6.3	-23.6	147.4	63.9	43.4
1982	123.5	4.1	-9.5	118.1	44.3	37.5
1983	148.8	33.4	-11.2	171.0	58.0	33.9
1984	184.9	55.4	-5.7	234.7	71.2	30.3

[a] Book profits, measured after deduction of tax-return based capital consumption allowance; inventory profits are included.

[b] Based on straight-line depreciation, 85% of Bulletin F lives.

[c] Less than $50 million.

Source: Department of Commerce, Bureau of Economic Analysis. Computations by Tax Foundation.

B23. Number, Receipts, and Net Profits of Business Firms by Form of Organization[a]

Selected Fiscal Years 1939-1981

(Number of Firms in Thousands; Dollar Figures in Billions)

Item	1939	1945	1960	1970	1980	1981
Number of firms, total	1,793	6,737	11,172	12,001	16,793	16,458
Proprietorships	1,052	5,689	9,090	9,400	12,702	12,185
Partnerships	271	627	941	936	1,380	1,461
Corporations	470	421	1,141	1,665	2,711	2,812
Business receipts, total	$171	$382	$1,095	$2,082	$7,159	$7,821
Proprietorships	24	79	171	238	506	523
Partnerships	15	47	74	93	292	272
Corporations	133	255	849	1,751	6,361	7,026
Net profits, total[b]	$11	$40	$73	$109	$302	$259
Proprietorships	2	12	21	33	55	48
Partnerships	2	7	8	10	8	-3
Corporations[c]	7	21	44	66	239	214

[a] The concept of business firm as used here relates primarily to the legal entity used for Federal income tax purposes. While a few corporations file consolidated tax returns (i.e., one return for the parent firm and all its subsidiaries), most corporate tax returns represent individual corporations.

[b] Before tax.

[c] For 1970 and after, includes constructive taxable income from related foreign corporations.

Source: Treasury Department, Internal Revenue Service.

B24. Number and Receipts of Business Firms by Size of Receipts and Form of Organization

Income Year 1981

Size of receipts (dollars)	Number of firms (thousands)				Receipts (billions)			
	Total	Proprietorships	Partnerships[a]	Corporations[a]	Total	Proprietorships	Partnerships[a]	Corporations[a]
Total	13,858	9,585	1,461	2,812	$6,934.2	$427.0	$262.5	$6,244.7
Under 25,000[b]	8,028	6,695	748	585	46.8	42.5	1.5	2.8
25,000-49,999	1,474	1,100	164	210	49.9	39.3	4.1	6.5
50,000-99,999	1,352	860	180	312	90.8	60.4	9.4	21.0
100,000-499,999	2,068	817	278	973	439.3	161.5	47.1	230.7
500,000-999,999	423	80	51	292	282.4	54.3	26.6	201.5
1,000,000 or more	512	33	39	440	6,023.8	69.0	172.7	5,782.1

[a] Active firms only.

[b] Includes firms with no receipts.

Source: Treasury Department.

B25. Productivity and Related Data, Private Business Sector

Calendar Years 1947-1984[a]

Index Numbers 1977=100

Year	Output [b]	Hours of all persons [c]	Output per hour of all persons	Compensation per hour [d]	Unit labor cost	Implicit price deflator [e]
1947	35.0	80.1	43.7	17.0	38.9	38.1
1948	37.2	80.7	46.1	18.4	40.0	40.8
1949	36.5	78.0	46.7	18.7	40.1	40.3
1950	39.8	78.9	50.4	20.0	39.8	41.0
1951	42.1	81.2	51.8	22.0	42.5	44.0
1952	43.5	81.3	53.5	23.4	43.8	44.5
1953	45.4	82.2	55.2	24.9	45.1	44.9
1954	44.6	79.4	56.1	25.7	45.9	45.3
1955	48.1	82.4	58.3	26.4	45.2	46.0
1956	49.3	83.7	58.9	28.1	47.7	47.6
1957	49.8	82.5	60.4	29.9	49.5	49.2
1958	49.0	78.7	62.3	31.2	50.2	49.8
1959	52.6	81.8	64.3	32.6	50.7	50.8
1960	53.5	82.0	65.2	33.9	52.1	51.6
1961	54.4	80.7	67.4	35.2	52.3	51.9
1962	57.4	82.1	69.9	36.8	52.7	52.6
1963	59.9	82.6	72.5	38.2	52.7	53.2
1964	63.5	83.9	75.6	40.2	53.1	53.7
1965	67.8	86.6	78.3	41.7	53.3	54.7
1966	71.5	88.6	80.8	44.6	55.3	56.4
1967	73.1	88.5	82.6	47.0	57.0	57.9
1968	76.8	90.0	85.3	50.7	59.4	60.3
1969	79.0	92.4	85.5	54.2	63.4	63.2
1970	78.4	90.9	86.2	58.2	67.5	66.0
1971	80.7	90.4	89.3	62.0	69.5	69.0
1972	86.1	93.2	92.4	66.1	71.5	71.3
1973	91.7	96.8	94.8	71.4	75.3	75.3
1974	89.9	97.7	92.5	78.1	84.4	82.4
1975	88.2	93.2	94.6	85.6	90.5	90.4
1976	93.8	96.0	97.6	92.9	95.1	94.7
1977	100.0	100.0	100.0	100.0	100.0	100.0
1978	105.5	104.9	100.5	108.5	108.0	107.5
1979	107.8	108.6	99.3	118.7	119.5	117.2
1980	106.5	107.8	98.8	131.1	132.6	128.1
1981	109.2	108.4	100.7	143.4	142.4	140.4
1982	106.3	105.4	100.9	155.0	153.6	147.9
1983	111.0	107.1	103.7	161.7	156.0	152.4
1984	120.8	112.5	107.4	169.3	157.7	157.3

[a] Data for 1984 are preliminary.

[b] Output refers to gross domestic product originating in the sector in 1972 dollars.

[c] Hours of all persons in private industry engaged in the sector, including hours of proprietors and unpaid family workers. Estimates based primarily on establishment data.

[d] Wages and salaries of employees plus employers' contributions for social insurance and private benefit plans. Also includes an estimate of wages, salaries, and supplemental payments for the self-employed.

[e] Current dollar gross domestic product divided by constant dollar gross domestic product.

Source: Department of Labor, Bureau of Labor Statistics.

B26. Unit Labor Costs and Productivity in Manufacturing in Selected Countries

Selected Calendar Years 1967-1983

Period	United States	France	F.R. Germany	Italy	Nether-lands	United Kingdom	Japan	Canada
				Unit labor costs in U.S. dollars [a] (1977=100)				
1967............	62.4	48.0	33.9	42.5	38.2	52.5	36.5	55.2
1970............	72.7	46.8	43.2	50.6	41.4	55.0	41.3	61.7
1976............	94.6	95.2	88.4	90.5	89.0	93.4	88.2	101.0
1977............	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
1978............	107.4	117.3	121.6	115.6	115.7	124.0	126.2	98.1
1979............	117.0	135.5	136.2	129.5	128.1	157.9	117.9	103.0
1980............	130.5	153.6	147.5	141.4	133.2	212.7	111.8	116.3
1981............	138.4	135.3	124.9	127.2	109.0	203.4	116.7	127.8
1982............	147.6	123.8	120.3	123.7	104.7	186.1	100.2	142.7
1983............	146.4	114.7	113.3	127.7	n.a.	164.5	102.7	143.6
				Output per man-hour (1977=100)				
1967............	75.3	56.1	59.7	59.7	47.0	69.3	41.9	66.9
1970............	79.1	69.3	70.1	72.7	63.0	77.8	61.4	76.8
1976............	97.7	95.2	95.0	98.9	96.1	98.4	93.3	96.1
1977............	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
1978............	100.8	105.9	102.5	103.0	106.6	101.3	107.9	101.4
1979............	101.5	110.6	107.4	110.5	111.9	102.4	117.4	104.2
1980............	101.7	112.3	108.8	116.9	114.2	101.3	128.6	102.0
1981............	104.9	115.3	111.4	121.0	117.5	107.9	135.7	104.6
1982............	107.1	121.7	113.3	124.1	121.4	111.2	146.8	102.0
1983............	111.6	129.1	118.5	124.8	n.a.	118.0	155.2	109.0

[a] Hourly compensation divided by output per man-hour. Indexes are adjusted for changes in exchange rates in order to express them in U.S. dollars.

Source: Department of Commerce, International Trade Administration.

B27. Industrial Production and Manufacturing Capacity Utilization

Calendar Years 1950-1984[a]

Year	Indexes of industrial production, 1967 = 100						Capacity utilization rate in manufacturing (percent)
	Total industrial production	Manufacturing			Mining	Utilities	
		Total	Durable	Nondurable			
1950	44.9	45.0	43.5	46.7	63.8	27.2	82.8
1951	48.7	48.6	48.9	48.3	70.0	31.0	85.8
1952	50.6	50.6	51.9	49.2	69.4	33.7	85.4
1953	54.8	55.2	58.7	51.2	71.2	36.5	89.2
1954	51.9	51.5	51.8	51.6	69.9	39.3	80.3
1955	58.5	58.2	59.2	57.2	77.9	43.9	87.1
1956	61.1	60.5	61.1	60.1	82.0	48.2	86.4
1957	61.9	61.2	61.6	61.1	82.1	51.5	83.7
1958	57.9	57.0	53.9	61.6	75.3	53.9	75.2
1959	64.8	64.2	61.9	67.7	78.7	59.3	81.9
1960	66.2	65.4	62.9	69.3	80.3	63.4	80.2
1961	66.7	65.6	61.8	71.5	80.8	67.0	77.4
1962	72.2	71.5	68.6	75.8	83.1	72.0	81.6
1963	76.5	75.8	73.1	80.0	86.4	77.0	83.5
1964	81.7	81.0	78.3	85.2	89.9	83.6	85.6
1965	89.8	89.7	89.0	90.9	93.2	88.7	89.6
1966	97.8	97.9	98.9	96.7	98.2	95.5	91.1
1967	100.0	100.0	100.0	100.0	100.0	100.0	86.9
1968	106.3	106.4	106.5	106.2	104.2	108.4	87.2
1969	111.1	111.0	110.6	111.5	108.3	117.3	86.3
1970	107.8	106.4	102.3	112.3	112.2	124.5	79.5
1971	109.6	108.2	102.4	116.6	109.8	130.5	78.5
1972	119.7	118.9	113.7	126.5	113.1	139.4	83.5
1973	129.8	129.8	127.1	133.8	114.7	145.4	87.6
1974	129.3	129.4	125.7	134.6	115.3	143.7	83.7
1975	117.8	116.3	109.3	126.4	112.8	146.0	72.9
1976	130.5	130.3	122.3	141.8	114.2	151.7	79.6
1977	138.2	138.4	130.0	150.5	118.2	156.5	82.2
1978	146.1	146.8	139.7	156.9	124.0	161.4	84.7
1979	152.5	153.6	146.4	164.0	125.5	166.0	86.0
1980	147.0	146.7	136.7	161.2	132.7	168.3	79.6
1981	151.0	150.4	140.5	164.8	142.2	169.1	79.4
1982	138.6	137.6	124.7	156.2	126.2	16[illegible].8	71.1
1983	147.6	148.2	134.5	168.1	116.6	17[illegible].4	75.2
1984	163.5	165.0	154.7	179.8	125.9	180.7	81.7

[a] Data for 1984 are preliminary.

Source: Board of Governors of the Federal Reserve System.

B28. Capital Invested Per Production Worker in Manufacturing[a]

Selected Calendar Years 1949-1981

Industry	1949	1959	1963	1975	1981
All manufacturing[b]	$8,089	$17,528	$20,426	$60,054	$110,518
Food, beverages, and tobacco	10,790	19,770	22,315	62,398	115,839
Food and beverages	9,837	18,485	20,680	56,384	101,353
Tobacco manufacturers	23,446	38,468	47,239	170,378	420,283
Textiles and their products	4,483	6,789	7,283	16,630	24,216
Textile-mill products	5,850	9,566	11,122	23,499	30,383
Apparel and fabric products	3,050	4,607	4,607	11,785	20,069
Leather and products	3,624	5,049	7,128	17,959	29,808
Rubber products	7,438	15,330	16,645	33,221	40,630
Lumber and furniture products	4,565	9,512	9,358	31,847	51,734
Lumber and wood products	4,666	10,528	10,103	42,514	70,122
Furniture and fixtures	4,310	7,640	8,148	15,500	24,527
Paper and allied products	9,533	18,173	20,575	50,174	82,440
Printing and publishing	8,279	12,945	15,192	37,496	68,676
Chemicals and allied products	20,737	36,291	44,732	119,472	241,865
Stone, clay, and glass products	6,594	16,174	18,634	40,346	72,380
Metal products and processes	8,898	16,843	19,756	60,723	106,268
Primary metal industries	10,345	23,766	26,449	79,638	138,514
Fabricated metal products[c]	7,221	11,695	14,240	31,638	60,330
Electrical machinery	7,190	12,537	15,655	58,520	111,845
Machinery, except electrical	10,432	18.034	19,181	57,665	93,524
Motor vehicles and other transportation equipment	8,428	17,914	22,788	83,264	150,340
Instruments and related products	7,116	17,655	22,572	46,988	71,617
Miscellaneous manufacturing[c]	8,205	13,681	14,536	38,612	73,845

[a] Capital invested is total assets less investments in government obligations and securities of other corporations. It is measured in book values. Data for 1959 and later years are not strictly comparable with earlier years.

[b] Includes some categories not shown separately (principally highly capitalized petroleum and coal products manufacturing).

[c] Prior to 1963, ordnance and accessories are included in fabricated metal products; in 1963, 1975, and 1981 included in miscellaneous manufacturing.

Source: The Conference Board; Treasury Department; Department of Labor, Bureau of Labor Statistics; and Tax Foundation computations.

B29. Ratio of Gross Fixed Capital Formation to Gross National Product in Selected Countries[a]

Selected Calendar Years 1960-1983[b]

(Percent)

Year	United States	France	F.R. Germany	Italy	Netherlands	United Kingdom	Japan	Canada
1960	17.6	20.2	24.3	22.3	23.6	16.3	30.2	22.1
1969	18.1	25.4	23.4	20.8	24.3	18.3	35.1	21.6
1970	17.4	23.3	25.5	23.1	n.a.	18.3	35.6	21.0
1971	17.7	23.6	26.4	20.2	25.7	18.3	34.3	22.0
1972	18.3	23.6	25.9	19.7	23.6	18.2	34.5	21.9
1973	18.4	23.8	24.5	21.2	22.9	19.1	36.6	22.5
1974	17.8	24.5	21.9	22.5	21.7	20.3	34.2	23.2
1975	16.9	23.2	20.7	20.6	20.8	19.4	32.2	24.2
1976	17.0	23.2	20.1	20.1	19.2	18.7	31.3	23.5
1977	18.2	22.2	20.7	19.6	21.0	17.9	30.5	23.1
1978	19.3	21.4	20.7	18.7	21.3	18.5	30.8	22.6
1979	19.5	21.4	21.8	18.8	21.1	18.7	32.1	23.1
1980	18.3	21.8	22.8	19.8	21.1	18.1	32.0	23.3
1981	17.8	21.4[c]	21.9	20.3	19.4	16.4	31.1	24.1
1982	16.6	20.5[c]	20.6	19.2	18.3	16.5	29.9	22.1
1983	16.7	19.8[c]	20.6	18.1	18.1	16.3	28.4	19.9

[a] Measured in current prices. Gross fixed capital formation covers private and government sectors except military.

[b] Data for years 1975 and after not strictly comparable to earlier years; frequent revisions in data series limit year-to-year comparisons.

[c] Preliminary.

Source: Department of Commerce, International Trade Administration.

B30. New Public and Private Construction Activity

Selected Calendar Years 1929-1984[a]

(Dollar Figures in Millions)

Year	Total	Private construction				Public construction[b]			Public as percent of total new construction
		Total	Residential buildings	Non-residential buildings[c]	Other[d]	Total	Federally owned	State and locally owned	
1929	$10,793	$8,307	$3,772	$2,694	$1,841	$2,486	$155	$2,331	23.0
1939	8,198	4,389	2,786	786	817	3,809	759	3,050	46.5
1944	5,259	2,186	923	351	912	3,073	2,505	568	58.4
1946	14,308	12,077	6,656	3,362	2,059	2,231	865	1,366	15.6
1949	26,722	20,453	13,111	3,383	3,959	6,269	1,488	4,781	23.5
1959	55,392	39,322	24,251	8,859	6,212	16,070	3,724	12,346	29.0
1960	54,738	38,875	22,975	10,149	5,751	15,863	3,622	12,241	29.0
1961	56,445	39,297	23,107	10,734	5,456	17,148	3,879	13,269	30.4
1962	60,205	42,336	25,150	11,617	5,569	17,869	3,913	13,956	29.7
1963	64,812	45,455	27,874	11,646	5,935	19,357	4,001	15,356	29.9
1964	67,675	47,292	28,010	12,955	6,327	20,383	3,898	16,485	30.1
1965	73,747	51,685	27,934	16,509	7,242	22,062	4,014	18,048	29.9
1966	76,414	52,407	25,715	18,279	8,413	24,007	3,964	20,043	31.4
1967	78,082	52,546	25,568	17,589	9,389	25,536	3,475	22,061	32.7
1968	87,093	59,488	30,565	18,164	10,759	27,605	3,367	24,238	31.7
1969	93,917	65,953	33,200	21,155	11,598	27,964	3,313	24,651	29.8
1970	94,855	66,759	31,864	21,417	13,478	28,096	3,290	24,806	29.6
1971	109,950	80,079	43,267	22,479	14,333	29,871	3,983	25,888	27.2
1972	124,085	93,901	54,288	24,038	15,575	30,184	4,392	25,792	24.3
1973	137,917	105,412	59,727	27,584	18,101	32,505	4,851	27,654	23.6
1974	138,501	100,166	50,376	29,637	20,153	38,334	5,293	33,042	27.7
1975	134,535	93,651	46,472	26,407	20,772	40,884	6,318	34,566	30.4
1976	151,054	111,931	60,520	26,091	25,320	39,123	7,017	32,106	25.9
1977	173,975	135,801	80,956	28,695	26,150	38,174	7,320	30,855	21.9
1978	205,561	159,665	93,424	36,293	29,947	45,896	8,398	37,497	22.3
1979	230,413	181,621	99,030	47,298	35,293	48,792	8,564	40,227	21.2
1980	230,712	175,699	87,261	52,434	36,004	55,013	9,641	45,372	23.8
1981	239,111	185,762	86,566	60,818	38,378	53,349	10,413	42,935	22.3
1982	236,934	186,092	80,609	65,134	40,349	50,842	10,008	40,834	21.5
1983	268,732	218,017	121,308	60,309	36,400	50,715	10,557	40,158	18.9
1984	312,988	257,801	145,059	74,147	38,594	55,187	11,193	43,994	17.6

[a] Years prior to 1946 not strictly comparable to other years. Data for Alaska and Hawaii included beginning 1959. For public construction, data beginning 1975 not directly comparable to prior data.

[b] For public construction by type, see Table B31.

[c] Excludes farm.

[d] Public utilities, nonresidential farm, and all other private.

Source: Department of Commerce, Bureau of the Census.

B31. Value of New Public Construction by Type[a]

Selected Calendar Years 1929-1984[b]

(Millions)

Year	Total	Housing and redevelopment buildings	Nonresidential buildings		Sewer and water systems	Highways and streets	Conservation and development	Military facilities[c]	All other[d]
			Total	Educational					
1929	$2,486	–	$659	$389	$253	$1,266	$115	$19	$174
1939	3,809	$65	970	468	371	1,381	570	125	327
1944	3,073	211	1,361	41	79	362	163	837	60
1946	2,231	374	354	101	194	764	260	188	97
1949	6,269	359	2,049	934	619	2,015	852	137	238
1959	16,070	962	4,514	2,656	1,467	5,761	1,121	1,465	780
1960	15,863	716	4,759	2,818	1,487	5,437	1,175	1,366	887
1961	17,148	842	5,169	3,052	1,581	5,854	1,384	1,371	947
1962	17,869	938	5,154	2,984	1,754	6,365	1,523	1,266	869
1963	19,357	531	6,003	3,477	1,829	7,084	1,694	1,179	1,037
1964	20,383	567	6,610	3,790	2,281	7,133	1,750	910	1,132
1965	22,062	603	7,290	4,284	2,461	7,550	2,019	830	1,309
1966	24,007	655	8,265	5,333	2,366	8,405	2,194	727	1,395
1967	25,536	709	9,273	5,988	2,328	8,591	2,124	695	1,816
1968	27,605	746	9,693	6,061	3,065	9,321	1,973	808	1,999
1969	27,964	1,047	10,183	5,868	2,680	9,250	1,783	879	2,142
1970	28,096	1,107	9,550	5,619	2,638	9,981	1,908	718	2,194
1971	29,871	1,136	10,261	5,564	2,825	10,658	2,095	901	1,995
1972	30,184	875	10,625	5,720	2,778	10,429	2,172	1,087	2,218
1973	32,505	941	12,054	6,647	3,022	10,505	2,313	1,166	2,504
1974	38,334	1,006	13,984	7,310	4,062	12,065	2,714	1,185	3,290
1975	40,884	754	14,720	7,760	6,566	10,854	3,257	1,389	3,345
1976	39,123	720	13,039	6,342	6,972	9,743	3,742	1,630	3,276
1977	38,174	908	11,891	5,459	7,184	9,380	3,862	1,429	3,520
1978	45,896	1,053	14,188	6,264	9,426	10,706	4,457	1,502	4,563
1979	48,792	1,212	14,346	6,903	9,788	11,996	4,588	1,647	5,215
1980	55,013	1,648	16,869	8,050	10,437	13,770	5,091	1,880	5,318
1981	53,349	1,722	16,070	6,737	8,939	13,599	5,300	1,964	5,755
1982	50,842	1,658	15,339	5,927	8,431	13,292	5,027	2,205	4,890
1983	50,715	1,700	15,576	5,375	7,343	14,143	4,820	2,544	4,589
1984	55,187	1,636	16,247	5,558	8,862	16,294	4,654	2,839	4,655

[a] "Public" construction relates to government ownership, not source of funds.

[b] Beginning in 1959, data include Alaska and Hawaii. Years prior to 1946 not strictly comparable to other years. Data beginning 1975 not directly comparable to prior data.

[c] Beginning in 1963, military hospitals are included in the nonresidential buildings category.

[d] Includes publicly owned parks and playgrounds, memorials, public service enterprises, etc., and in 1942-1944, petroleum pipelines.

Source: Department of Commerce, Bureau of the Census.

B32. Number of New Housing Starts[a]

Calendar Years 1940-1984

(Thousands of Units)

Year	Total	Publicly owned	Privately owned					
				Government underwritten			
					By agency		
			Total	Total	FHA	VA	Other
1940	602.6	73.0	529.6	176.6	176.6	–	353.0
1941	706.1	86.6	619.5	217.1	217.1	–	402.4
1942	356.0	54.8	301.2	160.2	160.2	–	141.0
1943	191.0	7.3	183.7	126.1	126.1	–	57.6
1944	141.8	3.1	138.7	83.6	83.6	–	55.1
1945[b]	326.0	1.2	324.9	47.7	38.9	8.8	277.2
1946	1,023.0	8.0	1,015.2	158.9	67.1	91.8	856.3
1947	1,268.0	3.4	1,265.1	338.6	178.3	160.3	926.5
1948	1,362.0	18.1	1,344.0	287.5	216.4	71.1	1,056.5
1949	1,466.0	36.3	1,429.8	343.4	252.6	90.8	1,086.4
1950	1,952.0	43.8	1,908.1	519.4	328.2	191.2	1,388.7
1951	1,491.0	71.2	1,419.8	335.5	186.9	148.6	1,084.3
1952	1,504.0	58.5	1,445.4	370.4	229.1	141.3	1,075.0
1953	1,438.0	35.5	1,402.1	373.0	216.5	156.5	1,029.1
1954	1,551.0	18.7	1,531.8	557.9	250.9	307.0	973.9
1955	1,646.0	19.4	1,626.6	661.6	268.7	392.9	965.0
1956	1,349.0	24.2	1,324.9	454.1	183.4	270.7	870.8
1957	1,224.0	49.1	1,174.8	278.4	150.1	128.3	896.4
1958	1,382.0	67.8	1,314.2	372.4	270.3	102.1	941.8
1959	1,553.7	36.7	1,517.0	416.3	307.0	109.3	1,100.7
1960	1,296.1	43.9	1,252.2	300.3	225.7	74.6	951.9
1961	1,365.0	52.0	1,313.0	282.1	198.8	83.3	1,030.9
1962	1,492.5	29.6	1,462.9	275.1	197.3	77.8	1,187.8
1963	1,634.9	31.7	1,603.2	237.2	166.2	71.0	1,366.0
1964	1,561.0	32.2	1,528.8	213.2	154.0	59.2	1,315.0
1965	1,509.7	36.9	1,472.8	209.3	159.9	49.4	1,263.5
1966	1,195.8	30.9	1,164.9	165.9	129.1	36.8	999.0
1967	1,321.9	30.3	1,291.6	194.4	141.9	52.5	1,097.2
1968	1,545.4	37.8	1,507.6	203.8	147.7	56.1	1,303.8
1969	1,499.5	32.7	1,466.8	204.8	153.6	51.2	1,262.0
1970	1,469.0	35.4	1,433.6	294.5	233.5	61.0	1,139.1
1971	2,084.5	32.3	2,052.2	395.2	301.2	94.0	1,657.0
1972	2,378.5	21.9	2,356.6	302.4	198.4	104.0	2,054.2
1973	2,057.5	12.2	2,045.3	159.7	73.6	86.1	1,885.6
1974	1,352.5	14.8	1,337.7	129.6	56.8	72.8	1,208.1
1975	1,171.4	10.9	1,160.4	174.7	97.7	77.0	985.7
1976	1,547.6	10.1	1,537.5	244.1	144.4	99.7	1,293.4
1977	2,001.7	14.6	1,987.1	308.9	178.2	130.7	1,678.2
1978	2,036.1	15.8	2,020.3	302.8	176.2	126.6	1,717.5
1979	1,760.0	14.8	1,745.1	301.4	179.8	121.6	1,443.7
1980	1,312.6	20.4	1,292.2	271.4	176.7	94.7	1,020.8
1981	1,100.3	16.1	1,084.2	199.5	124.7	74.8	884.7
1982	1,072.0	9.8	1,062.2	202.2	129.0	73.2	860.0
1983	1,712.5	9.4	1,703.0	219.0	112.4	106.6	1,484.0
1984	1,751.1	6.3	1,744.6	160.5	63.5	97.0	1,584.1

[a] Data for 1940-1958 are for nonfarm housing starts; beginning 1959, data include farm housing starts.

[b] New series beginning 1945 is not comparable to prior data. Beginning 1945, data include Alaska and Hawaii; FHA and VA series include Alaska, Hawaii, and Puerto Rico for all periods.

Source: Department of Commerce, Bureau of the Census.

B33. Income of Farm Operators in Current and in Constant (1967) Dollars

Selected Calendar Years 1910-1983

Year	Current income (millions)						Income of farm operator families in 1967 dollars				Number of farms (thousands)
	Net farm income[a]	Production expenses	Gross farm income				Net income from farming		Personal income of farm population[c]		
			Total	Nonmoney and other farm income[b]	Cash receipts from marketings	Government payments	Total (millions)	Per farm	Total (millions)	Per capita	
1910-14[d]	$3,984	$3,790	$7,774	$1,845	$5,929	–	$13,759	$2,141	n.a.	n.a.	6,429
1915-19[d]	7,029	6,187	13,216	2,640	10,576	–	17,400	2,685	n.a.	n.a.	6,479
1920-24[d]	5,086	7,318	12,404	2,604	9,801	–	9,466	1,456	n.a.	n.a.	6,500
1925-29[d]	6,101	7,520	13,621	2,698	10,923	–	11,728	1,812	n.a.	n.a.	6,475
1930-34[d]	3,023	5,207	8,230	1,740	6,374	$116	6,939	1,041	n.a.	n.a.	6,672
1935-39[d]	4,873	5,824	10,698	2,224	7,994	479	11,629	1,752	$14,962	$585	6,611
1940	4,482	6,858	11,340	2,235	8,382	723	10,671	1,681	18,088	593	6,350
1942	9,853	10,040	19,893	3,678	15,565	650	20,191	3,254	28,873	998	6,202
1944	11,705	12,333	24,038	2,726	20,536	776	22,169	3,700	31,508	1,271	6,003
1946	15,068	14,500	29,568	3,994	24,802	772	25,757	4,347	34,232	1,347	5,926
1948	17,664	18,790	36,454	5,970	30,227	257	24,499	4,222	32,999	1,354	5,803
1950	13,648	19,455	33,103	4,359	28,461	283	18,929	3,352	28,218	1,225	5,648
1952	14,961	22,790	37,751	4,948	32,528	275	18,819	3,620	27,679	1,273	5,198
1954	12,373	21,808	34,181	4,092	29,832	257	15,370	3,204	22,781	1,198	4,798
1956	11,254	22,705	33,959	3,004	30,401	554	13,826	3,063	21,682	1,158	4,514
1958	13,168	25,790	38,958	4,413	33,456	1,089	15,206	3,592	22,181	1,296	4,233
1960	11,518	27,376	38,894	3,944	34,248	702	12,985	3,277	20,701	1,324	3,963
1962	12,064	30,279	42,343	4,128	36,468	1,747	13,316	3,606	21,785	1,522	3,692
1964	10,492	31,812	42,304	2,797	37,326	2,181	11,294	3,267	21,265	1,558	3,457
1966	13,960	36,508	50,468	3,756	43,435	3,277	14,362	4,409	24,499	2,113	3,257
1968	12,322	39,525	51,847	4,202	44,183	3,462	11,825	3,851	23,128	2,212	3,071
1970	14,381	44,452	58,834	4,607	50,509	3,717	12,365	4,193	23,616	2,432	2,949
1972	19,507	51,688	71,195	6,128	61,106	3,961	15,568	5,444	27,724	2,885	2,860
1974	27,309	70,980	98,289	5,368	92,391	530	18,490	6,615	30,567	3,299	2,795
1975	25,555	75,043	100,598	10,889	88,902	807	15,853	6,288	25,118	3,110	2,521
1976	20,132	82,742	102,873	6,784	95,355	734	11,808	4,728	21,421	2,846	2,497
1977	19,821	88,884	108,706	10,652	96,235	1,819	10,921	4,446	20,799	3,358	2,456
1978	27,651	99,547	127,198	11,298	112,870	3,030	14,151	5,809	24,327	3,742	2,436
1979	32,301	118,057	150,358	17,215	131,768	1,375	14,858	6,115	24,418	3,912	2,430
1980	21,239	128,947	150,186	8,393	140,507	1,286	8,606	3,545	18,799	3,107	2,428
1981	30,966	136,896	167,862	23,373	142,557	1,932	11,368	4,670	20,260	3,499	2,434
1982	22,339	139,482	161,821	13,567	144,762	3,492	7,727	3,220	17,021	3,029	2,400
1983	16,100	135,321	151,421	3,407	138,719	9,294	5,395	2,276	15,727	2,717	2,370

[a] Net farm income is the difference between total gross farm income and production expenses.

[b] Nonmoney income includes value of farm products consumed directly in farm households and gross rental value of farm dwellings. Other farm income includes recreation, machine hire and customwork receipts.

[c] Income from all sources, including off-farm.

[d] Annual average for period.

Source: Department of Agriculture, Economics and Statistics Service.

B34. Indexes of Farm Output, Prices Received and Paid by Farmers, and Parity Ratio

Calendar Years 1913-1984[a]

(1967 = 100)

Year	Farm output [b]	Prices received by farmers	Prices paid by farmers [c]	Ratio of prices received to prices paid (percent) [d]
1913	43	40	30	101
1920	51	83	63	99
1921	45	48	45	80
1922	49	51	45	87
1923	50	56	46	89
1924	49	56	47	89
1925	51	62	48	95
1926	52	57	47	91
1927	52	55	46	88
1928	54	58	47	91
1929	53	58	47	92
1930	52	49	45	83
1931	56	34	38	67
1932	54	26	33	58
1933	51	28	31	64
1934	43	35	35	75
1935	52	43	36	88
1936	47	45	36	92
1937	58	48	39	93
1938	57	38	36	78
1939	58	37	36	77
1940	60	39	36	81
1941	62	49	39	93
1942	70	63	44	105
1943	69	76 [e]	50	113
1944	71	78 [e]	53	108
1945	70	81 [e]	56	109
1946	71	93 [e]	61	113
1947	69	109	70	115
1948	76	113	76	110
1949	74	98	73	100
1950	74	102	75	101
1951	76	119	82	107
1952	79	113	84	100
1953	79	100	81	92
1954	80	97	81	89
1955	82	91	81	84
1956	82	91	81	83
1957	81	92	84	82
1958	87	98	86	85
1959	88	95	87	81
1960	91	94	88	80
1961	91	94	88	79
1962	92	96	90	80
1963	96	96	91	78
1964	95	93	92	76
1965	98	98	94	77
1966	95	105	98	80
1967	100	100	100	74
1968	102	102	104	73
1969	102	107	108	73
1970	101	109	112	72
1971	111	113	118	71
1972	110	125	127	73
1973	112	178	145	91
1974	106	191	165	86
1975	114	184	182	75
1976	117	185	194	71
1977	120	182	204	66
1978	125	209	220	70
1979	134	240	251	71
1980	124	244	282	64
1981	142	253	306	62
1982	137	242	320	56
1983	112	244	327	56
1984 [f]	131	258	335	57

---

[a] Annual averages.

[b] Excludes production of feed for horses and mules through 1972. From 1973, index measures all farm output.

[c] Includes interest, taxes, and wage rates.

[d] Calculated from indexes on base 1910-1914 = 100.

[e] Includes wartime subsidies paid on beef cattle, sheep, lambs, milk, and butterfat between October 1943 and June 1946.

[f] Preliminary.

Source: Department of Agriculture.

B35. Indexes of Producer Prices and Consumer Prices

Calendar Years 1915-1984

Year	Producer prices		Consumer prices	
	1957-59 = 100	1967 = 100	1957-59 = 100	1967 = 100
1915	38.0	35.8	35.4	30.4
1916	46.8	44.1	38.0	32.7
1917	64.3	60.6	44.7	38.4
1918	71.7	67.6	52.4	45.1
1919	75.8	71.4	60.3	51.8
1920	84.5	79.6	69.8	60.0
1921	53.4	50.3	62.3	53.6
1922	52.9	49.9	58.4	50.2
1923	55.1	51.9	59.4	51.1
1924	53.6	50.5	59.6	51.2
1925	56.6	53.3	61.1	52.5
1926	54.8	51.6	61.6	53.0
1927	52.3	49.3	60.5	52.0
1928	53.0	50.0	59.7	51.3
1929	52.1	49.1	59.7	51.3
1930	47.3	44.6	58.2	50.0
1931	39.9	37.6	53.0	45.6
1932	35.6	33.6	47.6	40.9
1933	36.1	34.0	45.1	38.8
1934	41.0	38.6	46.6	40.1
1935	43.8	41.3	47.8	41.1
1936	44.2	41.7	48.3	41.5
1937	47.2	44.5	50.0	43.0
1938	43.0	40.5	49.1	42.2
1939	42.2	39.8	48.4	41.6
1940	43.0	40.5	48.8	42.0
1941	47.8	45.1	51.3	44.1
1942	54.0	50.9	56.8	48.8
1943	56.5	53.3	60.3	51.8
1944	56.9	53.6	61.3	52.7
1945	57.9	54.6	62.7	53.9
1946	66.1	62.3	68.0	58.5
1947	81.2	76.5	77.8	66.9
1948	87.9	82.8	83.8	72.1
1949	83.5	78.7	83.0	71.4
1950	86.8	81.8	83.8	72.1
1951	96.7	91.1	90.5	77.8
1952	94.0	88.6	92.5	79.5
1953	92.7	87.4	93.2	80.1
1954	92.9	87.6	93.6	80.5
1955	93.2	87.8	93.3	80.2
1956	96.2	90.7	94.7	81.4
1957	99.0	93.3	98.0	84.3
1958	100.4	94.6	100.7	86.6
1959	100.6	94.8	101.5	87.3
1960	100.7	94.9	103.1	88.7
1961	100.3	94.5	104.2	89.6
1962	100.6	94.8	105.4	90.6
1963	100.3	94.5	106.7	91.7
1964	100.5	94.7	108.1	92.9
1965	102.5	96.6	109.9	94.5
1966	105.9	99.8	113.1	97.2
1967	106.1	100.0	116.3	100.0
1968	108.8	102.5	121.2	104.2
1969	113.0	106.5	127.7	109.8
1970	117.1	110.4	135.3	116.3
1971	120.8	113.9	141.1	121.3
1972	126.4	119.1	145.7	125.3
1973	142.9	134.7	154.8	133.1
1974	169.9	160.1	171.8	147.7
1975	185.6	174.9	187.5	161.2
1976	194.2	183.0	198.3	170.5
1977	206.1	194.2	211.1	181.5
1978	222.1	209.3	227.0	195.4
1979	250.0	235.6	252.6	217.4
1980	285.0	268.6	286.8	246.8
1981	311.4	293.4	316.5	272.4
1982	317.6	299.3	335.9	289.1
1983	321.6	303.1	346.7	298.4
1984	329.3	310.3	361.5	311.1

Source: Department of Labor, Bureau of Labor Statistics; and Tax Foundation computations.

B36. Purchasing Power of the Dollar

Calendar Years 1915-1984

Year	Purchasing power as measured by			
	Producer price index		Consumer price index	
	1957-59 Dollar = $1.00	1967 Dollar = $1.00	1957-59 Dollar = $1.00	1967 Dollar = $1.00
1915	2.63	2.79	2.82	3.29
1917	1.56	1.65	2.24	2.60
1919	1.32	1.40	1.66	1.93
1920	1.18	1.26	1.43	1.67
1921	1.87	1.99	1.61	1.87
1922	1.89	2.00	1.71	1.99
1923	1.81	1.93	1.68	1.96
1924	1.87	1.98	1.68	1.95
1925	1.77	1.88	1.64	1.90
1926	1.82	1.94	1.62	1.89
1927	1.91	2.03	1.65	1.92
1928	1.89	2.00	1.68	1.95
1929	1.92	2.04	1.68	1.95
1930	2.11	2.24	1.72	2.00
1931	2.51	2.66	1.89	2.19
1932	2.81	2.98	2.10	2.44
1933	2.77	2.94	2.22	2.58
1934	2.44	2.59	2.15	2.49
1935	2.28	2.42	2.09	2.43
1936	2.26	2.40	2.07	2.41
1937	2.12	2.25	2.00	2.33
1938	2.33	2.47	2.04	2.37
1939	2.37	2.51	2.07	2.40
1940	2.33	2.47	2.05	2.38
1941	2.09	2.22	1.95	2.27
1942	1.85	1.96	1.76	2.05
1943	1.77	1.88	1.66	1.93
1944	1.76	1.87	1.63	1.90
1945	1.73	1.83	1.59	1.86
1946	1.51	1.61	1.47	1.71
1947	1.23	1.31	1.29	1.49
1948	1.14	1.21	1.19	1.39
1949	1.20	1.27	1.20	1.40
1950	1.15	1.22	1.19	1.39
1951	1.03	1.10	1.10	1.29
1952	1.06	1.13	1.08	1.26
1953	1.08	1.14	1.07	1.25
1954	1.08	1.14	1.07	1.24
1955	1.07	1.14	1.07	1.25
1956	1.04	1.10	1.06	1.23
1957	1.01	1.07	1.02	1.19
1958	1.00	1.06	.99	1.15
1959	.99	1.05	.99	1.15
1960	.99	1.05	.97	1.13
1961	1.00	1.06	.96	1.12
1962	.99	1.05	.95	1.10
1963	1.00	1.06	.94	1.09
1964	1.00	1.06	.93	1.08
1965	.98	1.04	.91	1.06
1966	.94	1.00	.88	1.03
1967	.94	1.00	.86	1.00
1968	.92	.98	.83	.96
1969	.88	.94	.78	.91
1970	.85	.91	.74	.86
1971	.83	.88	.71	.82
1972	.79	.84	.69	.80
1973	.70	.74	.65	.75
1974	.59	.62	.58	.68
1975	.54	.57	.53	.62
1976	.51	.55	.50	.59
1977	.49	.51	.47	.55
1978	.45	.48	.44	.51
1979	.40	.42	.40	.46
1980	.35	.37	.35	.41
1981	.32	.34	.32	.37
1982	.31	.33	.30	.35
1983	.31	.33	.29	.34
1984	.30	.32	.28	.32

Source: Computed from data in Table B35.

B37. Implicit Price Deflators for Gross National Product and Selected Components

Calendar Years 1929-1984[a]

(Index Numbers 1972 = 100)

Year	Gross national product	Personal consumption expenditures	Gross private domestic investment		Government purchases of goods and services
			Nonresidential (structures and producers' goods)	Residential structures	
1929	32.76	35.9	28.3	28.2	21.5
1930	31.75	35.0	27.0	27.7	21.2
1931	28.87	31.5	25.4	25.2	20.4
1932	25.67	27.9	23.6	20.7	18.8
1933	25.13	26.9	22.9	20.7	19.2
1934	27.30	29.0	25.5	22.8	20.7
1935	27.88	29.7	26.3	22.4	20.6
1936	28.00	30.1	26.0	23.5	21.0
1937	29.30	31.2	28.2	25.8	21.6
1938	28.66	30.7	28.4	26.5	21.7
1939	28.43	30.5	28.2	26.6	21.4
1940	29.06	30.9	29.1	27.4	21.7
1941	31.23	33.2	31.0	30.0	25.5
1942	34.32	36.7	33.9	32.4	31.2
1943	36.14	40.1	35.9	34.9	32.8
1944	37.01	42.4	36.8	38.1	32.3
1945	37.91	44.1	36.7	40.8	31.2
1946	43.88	47.8	40.0	44.6	29.6
1947	49.55	52.9	46.9	53.7	33.6
1948	52.98	56.0	51.5	58.1	37.7
1949	52.49	55.8	53.0	58.7	39.7
1950	53.56	56.9	54.5	60.0	39.2
1951	57.09	60.6	59.1	64.4	45.0
1952	57.92	62.0	60.1	66.4	47.3
1953	58.82	63.2	61.2	66.9	48.5
1954	59.55	63.7	61.7	67.1	48.6
1955	60.84	64.4	62.9	68.7	49.2
1956	62.79	65.6	67.3	71.0	51.7
1957	64.93	67.8	71.0	71.4	54.0
1958	66.04	69.2	70.9	71.2	56.0
1959	67.60	70.6	72.2	71.1	57.2
1960	68.70	71.9	72.5	71.4	58.0
1961	69.33	72.6	72.0	71.3	59.1
1962	70.61	73.7	72.5	71.5	61.1
1963	71.67	74.8	73.1	70.9	62.6
1964	72.77	75.9	73.8	71.2	64.1
1965	74.36	77.2	74.7	72.3	66.0
1966	76.76	79.4	76.9	74.6	69.1
1967	79.06	81.4	79.5	77.0	72.5
1968	82.54	84.6	82.8	80.7	76.5
1969	86.79	88.4	86.7	87.7	81.1
1970	91.45	92.5	91.3	90.5	87.7
1971	96.01	96.5	96.2	94.8	93.9
1972	100.00	100.0	100.0	100.0	100.0
1973	105.75	105.7	103.8	109.1	106.7
1974	115.08	116.4	115.4	120.3	116.8
1975	125.79	125.3	132.2	131.0	128.2
1976	132.34	131.7	138.6	140.7	136.6
1977	140.05	139.3	146.3	158.0	146.3
1978	150.42	149.1	157.2	178.3	157.3
1979	163.42	162.5	170.8	200.5	170.4
1980	178.42	179.0	186.2	218.5	189.2
1981	195.60	194.5	202.2	234.1	207.8
1982	207.38	206.0	209.5	241.3	222.2
1983	215.34	213.6	206.4	246.4	234.9
1984	223.43	220.4	207.8	255.7	247.4

[a] Data for 1984 are preliminary.

Source: Department of Commerce, Bureau of Economic Analysis.

B38. Selected Bond Yields and Interest Rates

Average for Calendar Years 1950-1984

(Percent Per Year)

Year	U.S. Treasury 3-month bills (new issues) [a]	High-grade municipal bonds (Standard & Poor's)	Corporate bonds-Aaa (Moody's)	New home mortgage yields [b] (FHLBB)	Bank prime rate	Federal Reserve discount rate [c]
1950	1.218	1.98	2.62	–	2.07	1.59
1951	1.552	2.00	2.86	–	2.56	1.75
1952	1.766	2.19	2.96	–	3.00	1.75
1953	1.931	2.72	3.20	–	3.17	1.99
1954	.953	2.37	2.90	–	3.05	1.60
1955	1.753	2.53	3.06	–	3.16	1.89
1956	2.658	2.93	3.36	–	3.77	2.77
1957	3.267	3.60	3.89	–	4.20	3.12
1958	1.839	3.56	3.79	–	3.83	2.15
1959	3.405	3.95	4.38	–	4.48	3.36
1960	2.928	3.73	4.41	–	4.82	3.53
1961	2.378	3.46	4.35	–	4.50	3.00
1962	2.778	3.18	4.33	–	4.50	3.00
1963	3.157	3.23	4.26	5.89	4.50	3.23
1964	3.549	3.22	4.40	5.82	4.50	3.55
1965	3.954	3.27	4.49	5.81	4.54	4.04
1966	4.881	3.82	5.13	6.25	5.63	4.50
1967	4.321	3.98	5.51	6.46	5.61	4.19
1968	5.339	4.51	6.18	6.97	6.30	5.16
1969	6.677	5.81	7.03	7.80	7.96	5.87
1970	6.458	6.51	8.04	8.45	7.91	5.95
1971	4.348	5.70	7.39	7.74	5.72	4.88
1972	4.071	5.27	7.21	7.60	5.25	4.50
1973	7.041	5.18	7.44	7.96	8.03	6.44
1974	7.886	6.09	8.57	8.92	10.81	7.83
1975	5.838	6.89	8.83	9.00	7.86	6.25
1976	4.989	6.49	8.43	9.00	6.84	5.50
1977	5.265	5.56	8.02	9.02	6.83	5.46
1978	7.221	5.90	8.73	9.56	9.06	7.46
1979	10.041	6.39	9.63	10.78	12.67	10.28
1980	11.506	8.51	11.94	12.66	15.27	11.77
1981	14.029	11.23	14.17	14.70	18.87	13.42
1982	10.686	11.57	13.79	15.14	14.86	11.02
1983	8.630	9.48	12.04	12.57	10.79	8.50
1984	9.580	10.15	12.71	12.38	12.04	8.80

[a] Rate on new issues within period; bank-discount basis.

[b] Effective rate (in the primary market) on conventional mortgages, reflecting fees and charges as well as contract rate and assuming on the average repayment in 10 years. Beginning 1973, data not strictly comparable with prior rates.

[c] Applies to Federal Reserve Bank of New York.

Source: Compiled by Council of Economic Advisers; basic data from Treasury Department, Board of Governors of the Federal Reserve System, Federal Home Loan Bank Board (FHLBB), Moody's Investors Service, and Standard & Poor's Corporation.

B39. Business Cycle Expansions and Contractions

Period 1854-1982

Business cycle reference dates		Duration in months			
		Contraction	Expansion	Cycle	
		(Trough from previous peak)	(Trough to peak)	Trough from previous trough	Peak from previous peak
Trough	Peak				
December 1854	June 1857	–	30	–	–
December 1858	October 1860	18	22	48	40
June 1861	April 1865	8	46[a]	30	54[a]
December 1867	June 1869	32[a]	18	78[a]	50
December 1870	October 1873	18	34	36	52
March 1879	March 1882	65	36	99	101
May 1885	March 1887	38	22	74	60
April 1888	July 1890	13	27	35	40
May 1891	January 1893	10	20	37	30
June 1894	December 1895	17	18	37	35
June 1897	June 1899	18	24	36	42
December 1900	September 1902	18	21	42	39
August 1904	May 1907	23	33	44	56
June 1908	January 1910	13	19	46	32
January 1912	January 1913	24	12	43	36
December 1914	August 1918	23	44[a]	35	67[a]
March 1919	January 1920	7[a]	10	51[a]	17
July 1921	May 1923	18	22	28	40
July 1924	October 1926	14	27	36	41
November 1927	August 1929	13	21	40	34
March 1933	May 1937	43	50	64	93
June 1938	February 1945	13	80[a]	63	93[a]
October 1945	November 1948	8[a]	37	88[a]	45
October 1949	July 1953	11	45[a]	48	56[a]
May 1954	August 1957	10[a]	39	55[a]	49
April 1958	April 1960	8	24	47	32
February 1961	December 1969	10	106[a]	34	116[a]
November 1970	November 1973	11[a]	36	117[a]	47
March 1975	January 1980	16	58	52	74
July 1980	July 1981	6	12	64	18
November 1982		16	–	28	–
Average, all cycles:					
1854-1982 (30 cycles)		18	33	51	51[b]
1854-1919 (16 cycles)		22	27	48	49[c]
1919-1945 (6 cycles)		18	35	53	53
1945-1982 (8 cycles)		11	45	56	55
Average, peacetime cycles:					
1854-1982 (25 cycles)		19	27	46	46[d]
1854-1919 (14 cycles)		22	24	46	47[e]
1919-1945 (5 cycles)		20	26	46	45
1945-1982 (6 cycles)		11	34	46	44

[a] Indicates wartime expansions (Civil War, World Wars I and II, Korean War, and Vietnam War), postwar contractions, and full cycles including wartime expansions.

[b] 29 cycles.

[c] 15 cycles.

[d] 24 cycles.

[e] 13 cycles.

Source: National Bureau of Economic Research, Inc.

B40. Net Stock of Fixed Reproducible Tangible Wealth in Current and Constant (1972) Dollars

End of Selected Calendar Years 1929-1983

(Billions)

Type of wealth	1929	1935	1945	1955	1965	1970	1975	1980	1981	1982	1983
	Current dollars										
Net stock, total	$259	$207	$458	$1,020	$1,625	$2,539	$4,368	$7,753	$8,433	$8,710	$9,098
Private business	184	137	230	624	988	1,542	2,724	4,994	5,483	5,681	5,921
Nonresidential equipment	30	20	37	139	227	369	651	1,183	1,323	1,396	1,451
Nonresidential structures	58	42	59	151	261	438	789	1,368	1,500	1,591	1,634
Residential	97	74	135	334	501	735	1,283	2,444	2,661	2.694	2,836
Government	37	44	179	244	404	629	1,058	1,778	1,894	1,934	2,013
Nonresidential equipment:											
Military	1	1	77	50	64	76	102	186	217	257	302
Other	1	2	13	18	25	40	64	112	121	125	129
Nonresidential structures	35	41	86	170	302	493	856	1,418	1,490	1,485	1,514
Residential	(a)	(a)	3	7	13	20	36	61	66	67	69
Households (consumer durables)	38	26	49	152	233	368	585	980	1,056	1,095	1,164
	Constant (1972) dollars										
Net stock, total	$926	$872	$1,170	$1,545	$2,203	$2,715	$3,220	$3,718	$3,798	$3,856	$3,941
Private business	693	620	588	946	1,356	1,657	1,972	2,292	2,352	2,390	2,443
Nonresidential equipment	98	72	90	206	277	380	480	615	612	656	674
Nonresidential structures	244	216	176	254	386	480	553	611	628	644	655
Residential	350	332	323	486	693	797	938	1,066	1,081	1,090	1,114
Government	141	174	504	412	578	685	761	813	819	828	837
Nonresidential equipment:											
Military	4	3	226	77	81	80	80	91	94	102	111
Other	5	6	32	26	32	41	49	58	58	58	57
Nonresidential structures	132	165	239	298	447	543	606	638	641	642	643
Residential	(a)	(a)	8	10	18	21	26	25	26	26	26
Households (consumer durables)	92	78	77	187	268	373	488	613	627	638	661

[a] Less than $500 million.

Source: Department of Commerce, Bureau of Economic Analysis.

B41. Measures and Components of the Money Supply

December Averages 1979-1984[a]

(Billions)

Item	1979	1980	1981	1982	1983	1984
Measures[b]						
M-1	$389.0	$414.8	$441.8	$480.8	$528.0	$558.5
M-2	1,497.9	1,631.4	1,794.4	1,954.9	2,188.8	2,371.3
M-3	1,803.6	1,988.5	2,235.8	2,446.8	2,701.7	2,995.1
L	2,115.8	2,324.7	2,596.5	2,854.5	3,175.9	3,543.9
Components[c]						
Currency	106.4	116.4	124.0	134.3	148.4	158.7
Demand deposits	261.3	265.7	235.2	238.6	243.5	248.6
Savings deposits	423.3	400.8	344.4	357.8	307.0	288.6
Small-denomination time deposits[d]	634.6	729.0	823.6	851.5	784.6	885.0
Large-denomination time deposits[e]	222.0	258.9	302.1	328.3	330.8	416.8

[a] Averages of daily figures seasonally adjusted.

[b] Measures consist of components as follows: M1 = currency outside the Treasury, Federal Reserve Banks, and the vaults of commercial banks; traveler's checks of non-bank issuers; demand deposits at all commercial banks other than those due to domestic banks, the U.S. government, and foreign banks and official institutions less cash items in the process of collection and Federal Reserve float; and negotiable order of withdrawal (NOW) and automatic transfer service (ATS) accounts at banks and thrift institutions, credit union share draft (CUSD) accounts, and demand deposits at mutual savings banks; M2 = M1 plus savings and small-denomination time deposits at all depository institutions, overnight repurchase agreements at commercial banks, overnight Eurodollars held by U.S. residents other than banks at Caribbean branches of member banks, and balances of money market mutual funds (general purpose and broker/dealer); M3 = M2 plus large-denomination time deposits at all depository institutions and term RPs at commercial banks and savings and loan associations and balances of institution-only money market mutual funds; L = M3 plus other liquid assets such as term Eurodollars held by U.S. residents other than banks, bankers acceptances, commercial paper, Treasury bills and other liquid Treasury securities, and U.S. savings bonds.

[c] Selected.

[d] Issued in amounts of less than $100,000.

[e] Issued in amounts of $100,000 or more. Net of the holdings of domestic banks, thrift institutions, the U.S. Government, money market mutual funds, and foreign banks and official institutions.

Source: Board of Governors of the Federal Reserve System.

B42. Net Financial Investment of Households[a]

Selected Calendar Years 1960-1984

(Billions)

Category	1960	1970	1980	1983	1984
Net financial investment	$13.3	$50.5	$144.8	$180.5	$189.9
Net acquisition of financial assets	31.2	74.9	276.9	377.5	433.4
Deposits, plus credit market instruments[b]	21.0	55.4	202.2	273.2	390.5
Deposits	13.7	52.4	165.8	194.1	286.6
Checkable deposits and currency	1.7	8.8	10.1	39.7	30.9
Small time and savings deposits	11.7	30.1	83.2	213.8	150.6
Large time deposits	.4	13.4	43.2	-15.3	58.0
Money market fund shares	—	—	29.2	-44.1	47.2
Credit market instruments	7.3	3.0	36.4	79.1	103.8
U.S. Government securities	-.5	-4.6	13.4	50.7	79.7
Tax-exempt obligations	2.6	-.9	7.0	41.0	31.5
Corporate and foreign bonds	.7	10.7	-5.7	2.0	-6.2
Mortgages	2.8	1.6	22.6	-7.9	1.0
Open-market paper	1.7	-3.8	-.8	-6.8	-2.2
Mutual fund shares	1.4	2.6	5.2	32.8	38.1
Other corporate equities	-2.0	-4.3	-13.2	-28.0	-84.6
Life insurance reserves	3.2	5.3	9.7	8.0	8.0
Pension funds	8.3	18.6	106.5	146.0	124.1
Net investment in noncorporate business	-1.4	-4.4	-44.4	-65.0	-55.6
Security credit	.1	-.9	5.2	3.3	5.5
Miscellaneous assets	.5	2.6	5.6	7.2	7.4
Net increase in liabilities	17.9	24.5	132.1	197.0	243.5
Credit market instruments	17.7	25.2	122.1	175.4	241.6
Home mortgages	11.7	14.1	98.3	103.2	128.4
Other mortgages	.8	1.2	1.9	2.5	2.5
Installment consumer credit	3.9	4.4	2.9	40.2	80.9
Other consumer credit	.4	1.0	3.4	11.0	19.7
Tax-exempt debt	—	—	3.1	11.2	10.7
Bank loans, n.e.c.	([c])	1.9	3.6	3.9	-3.3
Other loans	.8	2.6	8.8	3.3	2.8
Security	-.1	-1.8	6.5	19.2	-.5
Trade debt	.1	.6	2.3	1.8	1.8
Miscellaneous	.2	.4	1.2	.6	.6

[a] Includes personal trusts and nonprofit corporations.
[b] Excludes corporate equities.
[c] Less than $50 million.
Source: Board of Governors of the Federal Reserve System.

B43. Financial Assets and Liabilities of Households[a]

End of Selected Calendar Years 1960-1984

(Billions)

Category	1960	1970	1980	1983	1984
Total financial assets	$973.2	$1,925.7	$4,532.0	$6,057.4	$6,610.8
Deposits and credit market instruments[b]	387.3	796.5	2,181.0	2,916.9	3,314.5
Deposits	237.3	544.5	1,620.7	2,177.6	2,468.8
Demand deposits and currency	73.3	118.2	264.0	355.7	382.2
Small time and savings deposits	163.4	408.9	1,140.2	1,537.6	1,689.8
Large time deposits	.6	17.4	142.0	121.7	187.1
Money market fund shares	–	–	74.4	162.5	209.7
Credit market instruments	150.0	252.0	560.4	739.4	845.7
U.S. Government securities	73.8	105.8	240.2	328.0	402.9
Treasury issues	71.5	84.9	188.2	268.4	320.3
Savings bonds	45.6	52.1	72.5	71.5	74.5
Other Treasury	25.9	32.8	115.6	196.9	245.8
Agency issues	2.3	20.9	52.1	59.5	82.6
Tax-exempt obligations	30.8	46.0	89.9	173.8	206.5
Corporate and foreign bonds	10.0	36.2	58.3	45.8	49.2
Mortgages	33.4	52.4	148.1	183.8	187.3
Open-market paper	2.0	11.7	23.8	7.9	-.1
Corporate equities	395.5	728.6	1,188.2	1,466.2	1,489.2
Mutual fund shares	17.0	46.8	63.5	129.3	162.8
Other corporate equities	378.4	681.8	1,124.8	1,336.9	1,326.5
Life insurance reserves	85.2	130.7	216.4	240.8	248.8
Pension fund reserves	90.8	239.2	859.1	1,321.7	1,433.4
Security credit	1.1	4.4	14.8	19.3	24.9
Miscellaneous assets	13.3	26.3	72.4	92.5	99.9
Total liabilities	228.2	501.9	1,544.3	1,975.7	2,210.7
Credit market instruments	218.3	481.0	1,487.0	1,887.5	2,120.7
Home mortgages	137.4	290.4	967.5	1,200.1	1,334.2
Other mortgages	8.4	19.0	31.5	38.9	41.4
Installment consumer credit	45.1	105.5	314.9	396.1	460.5
Other consumer credit	20.1	37.6	74.8	96.9	116.6
Tax-exempt debt	–	–	16.7	40.6	52.0
Bank loans n.e.c.	1.2	7.5	26.8	38.4	36.4
Other loans	6.3	20.9	54.7	76.5	79.7
Security credit	5.4	10.4	27.2	48.1	47.5
Trade credit	2.1	5.3	17.2	24.0	25.8
Deferred and unpaid life insurance premiums	2.4	5.1	12.9	16.1	16.7

[a] Includes holdings by personal trusts and nonprofit organizations.

[b] Excludes corporate equities.

Source: Board of Governors of the Federal Reserve System.

B44. Savings and Investment of Corporate Business[a]

Selected Calendar Years 1960-1984

(Billions)

Item	1960	1970	1980	1983	1984
Gross investment	$28.2	$58.2	$171.9	$228.4	$291.5
Capital expenditures	37.5	80.0	221.2	256.2	367.8
Fixed investment	34.8	77.0	219.3	251.5	313.5
Plant and equipment	34.5	75.4	217.8	244.3	307.9
Home construction	-.3	.1	-1.0	3.5	.4
Multi-family residential	.6	1.5	2.5	3.8	5.1
Change in inventories[b]	2.7	2.7	-3.2	-3.1	46.4
Mineral rights from U.S. Government	—	.3	5.0	7.8	7.9
Net financial investment	-9.3	-21.8	-49.2	-27.8	-76.3
Net acquisition of financial assets	3.9	18.7	96.5	128.1	71.6
Liquid assets	-4.8	.5	16.4	47.9	10.9
Demand deposits and currency	-.9	.9	3.8	-.6	-2.1
Time deposits	1.5	1.7	4.0	16.6	4.7
Security repurchase agreements	—	-3.1	6.6	11.2	-4.6
Foreign deposits	([c])	-.4	1.1	4.8	-6.9
U.S. Government securities	-6.0	.2	3.4	4.4	10.4
Tax-exempt obligations	.6	-.6	-.2	.7	-.1
Commercial paper	([c])	1.8	-2.3	10.7	9.4
Consumer credit	-.4	.8	.5	3.4	6.0
Trade credit	4.8	8.3	47.4	57.6	35.4
Miscellaneous assets[d]	4.2	9.2	32.3	19.2	19.3
Net increase in liabilities	13.2	40.5	145.7	155.9	147.8
Net funds raised in markets	12.1	35.3	90.9	87.8	98.8
Net new equity issues	1.4	5.7	12.9	28.3	-77.0
Debt instruments	10.7	29.6	78.1	59.5	175.8
Tax-exempt debt[e]	—	—	10.9	9.4	18.5
Corporate bonds[f]	3.5	19.8	26.7	15.7	37.0
Mortgages	2.6	.8	2.0	2.9	.3
Home mortgages	-.2	.1	-.8	2.8	.3
Multi-family	.8	1.2	3.0	.8	.2
Commercial	2.1	-.5	-.2	-.7	-.2
Bank loans, n.e.c.	2.4	5.8	29.1	18.9	75.2
Commercial paper	.5	1.8	4.0	-.5	21.8
Acceptances	.1	.4	.8	-.4	1.0
Finance company loans	1.6	.6	3.1	13.8	19.5
U.S. Government loans	.1	.3	1.5	-.5	2.5
Profit taxes payable	-2.2	-3.7	-1.7	5.8	.7
Trade debt	3.1	7.5	39.6	51.0	27.2
Foreign direct investment in U.S.	.3	1.5	16.9	11.3	21.2

[a] Nonfarm and nonfinancial corporate business only.
[b] Includes inventory valuation adjustment.
[c] Less than $50 million.
[d] Primarily foreign direct investment net of bond issues abroad.
[e] Industrial revenue bonds, issued by state and local governments to finance private investment.
[f] Excludes bond issues abroad.
Source: Board of Governors of the Federal Reserve System.

B45. Sources of Gross Savings

Calendar Years 1929-1984[a]

(Billions)

Year	Total [b]	Private			Government surplus or deficit			Gross savings rate [c]
		Total	Personal	Business	Total	Federal	State and local	
1929	$15.9	$14.9	$3.3	$11.6	$1.0	$1.2	$-.2	15.3
1930	11.5	11.8	2.7	9.0	-.3	.3	-.6	12.6
1931	4.9	7.8	2.2	5.6	-2.9	-2.1	-.8	6.5
1932	.7	2.4	-.6	3.0	-1.8	-1.5	-.3	1.2
1933	.9	2.2	-.9	3.1	-1.4	-1.3	-.1	1.5
1934	3.1	5.5	.2	5.3	-2.4	-2.9	.5	4.8
1935	6.4	8.5	2.1	6.4	-2.0	-2.6	.6	8.9
1936	7.0	10.1	3.5	6.6	-3.1	-3.6	.5	8.4
1937	11.9	11.5	3.4	8.1	.3	-.4	.7	13.0
1938	6.9	8.7	.4	8.3	-1.8	-2.1	.4	8.1
1939	8.8	11.0	2.2	8.8	-2.2	-2.2	([d])	9.7
1940	13.5	14.2	3.4	10.8	-.7	-1.3	.6	13.5
1941	18.6	22.4	10.3	12.1	-3.8	-5.1	1.3	14.9
1942	10.7	42.0	27.2	14.8	-31.4	-33.1	1.8	6.7
1943	5.4	49.6	32.9	16.7	-44.1	-46.6	2.5	2.8
1944	2.4	54.3	36.6	17.6	-51.8	-54.5	2.7	1.2
1945	5.2	44.7	28.7	16.0	-39.5	-42.1	2.6	2.4
1946	35.1	29.6	13.7	15.9	5.4	3.5	1.9	16.7
1947	41.7	27.3	5.2	22.1	14.4	13.4	1.0	17.9
1948	49.8	41.4	11.1	30.2	8.4	8.3	.1	19.2
1949	35.6	39.0	7.5	31.5	-3.4	-2.6	-.7	13.8
1950	50.7	42.7	11.9	30.7	8.0	9.2	-1.2	17.7
1951	56.9	50.8	16.1	34.8	6.1	6.5	-.4	17.2
1952	51.0	54.8	17.4	37.4	-3.8	-3.7	([d])	14.7
1953	49.8	56.7	18.5	38.2	-6.9	-7.1	.1	13.6
1954	50.9	58.1	17.0	41.1	-7.1	-6.0	-1.1	13.9
1955	67.5	64.4	16.4	47.9	3.1	4.4	-1.3	16.9
1956	75.9	70.7	21.3	49.4	5.2	6.1	-.9	18.0
1957	75.2	74.3	22.3	52.0	.9	2.3	-1.4	16.9
1958	62.6	75.3	23.6	51.7	-12.6	-10.3	-2.4	13.9
1959	78.3	79.9	21.1	58.7	-1.6	-1.1	-.4	16.0
1960	81.1	78.0	19.7	58.3	3.1	3.0	.1	16.0
1961	78.7	83.0	23.0	60.0	-4.3	-3.9	-.4	15.0
1962	86.7	90.5	23.3	67.2	-3.8	-4.2	.5	15.3
1963	93.6	92.9	21.9	71.0	.7	.3	.5	15.7
1964	104.0	106.3	29.6	76.7	-2.3	-3.3	1.0	16.3
1965	120.2	119.7	33.7	86.0	.5	.5	([d])	17.4
1966	127.3	128.6	36.0	92.7	-1.3	-1.8	.5	16.8
1967	125.7	139.9	44.3	95.6	-14.2	-13.2	-1.1	15.7
1968	136.0	142.0	41.9	100.0	-6.0	-6.0	.1	15.6
1969	153.6	143.6	40.6	103.0	9.9	8.4	1.5	16.3
1970	148.9	158.6	55.8	102.9	-10.6	-12.4	1.9	15.0
1971	161.6	180.3	60.7	119.7	-19.4	-22.0	2.6	15.0
1972	186.6	189.2	52.6	136.6	-3.3	-16.8	13.5	15.7
1973	235.5	227.7	79.0	148.7	7.8	-5.6	13.4	17.8
1974	227.8	234.5	85.1	149.4	-4.7	-11.5	6.8	15.9
1975	218.9	282.7	94.3	188.4	-63.8	-69.3	5.5	14.1
1976	257.9	294.4	82.5	211.9	-36.5	-53.1	16.6	15.0
1977	309.1	326.9	78.0	248.9	-17.8	-45.9	28.0	16.1
1978	374.8	374.0	89.4	284.6	.8	-29.5	30.3	17.3
1979	422.7	407.3	96.7	310.6	14.3	-16.1	30.4	17.5
1980	405.9	435.4	110.2	325.2	-30.7	-61.2	30.6	15.4
1981	484.3	509.9	137.4	372.6	-26.7	-64.3	37.6	16.4
1982	408.8	524.0	136.0	388.0	-115.3	-148.2	32.9	13.3
1983	437.2	571.7	118.1	453.6	-134.5	-178.6	44.1	13.2
1984	552.3	675.1	156.1	518.9	-122.8	-175.7	53.0	15.0

[a] Data for 1984 are preliminary.
[b] Includes net capital grants received by the United States.
[c] Gross savings as a percent of gross national product.
[d] Less than $500 million.
Source: Department of Commerce, Bureau of Economic Analysis; computations by Tax Foundation.

Section C

THE FEDERAL GOVERNMENT

Table *Page*

Fiscal Operations in Summary

C1 Summary of Federal Fiscal Operations c3
C2 Budget Receipts and Outlays by Fund Group c4
C3 Federal Budget Receipts by Source, Outlays by Function, and Total Public Debt c5
C4 Federal Receipts and Expenditures in the National Income Accounts c6
C5 Federal Finances and Gross National Product c7
C6 The Federal Credit Budget c7
C7 Federal Participation in Domestic Credit Markets c8
C8 Relation of Federal Receipts and Expenditures in the Unified Budget and National Income Accounts c9

Outlays

C9 Federal Budget Outlays by Selected Function c10
C10 Federal Budget Outlays by Type in Current and in Constant (1972) Dollars c11
C11 Federal Budget Outlays by Function c12
C12 Federal Budget Outlays by Agency c13
C13 Federal Budget Outlays for National Defense, International, and Domestic Programs c14
C14 Federal Domestic-Civilian Outlays, Direct and Intergovernmental, by Function c15
C15 Federal Expenditures by State c16
C16 Federal Aid to State and Local Governments by Form of Aid and Function c17
C17 Federal Aid to State and Local Governments by State c18
C18 Controllability of Federal Budget Outlays c19
C19 Outlays for the Legislative Branch of the Federal Government by Unit c20
C20 Federal Direct Expenditures by Character and Payments to Other Governments c21
C21 Postal Receipts and Expenditures c22

Lending, Enterprise, and Trust Operations

C22 Commodity Credit Corporation Net Realized Losses or Costs of Price-Support and Related Programs c23
C23 Major U.S. Government Foreign Assistance by Program c24
C24 Net U.S. Foreign Grants and Credits by Region and Country c25
C25 Net Federal Direct Loan Outlays by Agency or Program c26
C26 Outstanding Federal Direct, Guaranteed, and Insured Loans by Agency or Program c27
C27 Gross Outlays and Applicable Collections of Public Enterprise Funds by Agency or Program c28
C28 Federal Trust Fund Receipts and Expenditures by Fund c29
C29 Estimated Growth of Old-Age and Survivors and Disability Insurance Trust Funds c30
C30 Estimated Progress of the Federal Highway Trust Fund c31

(Continued)

Table *Page*

Taxation

C31 Total and Per Capita Federal Budget Receipts c32
C32 Federal Tax Collections by Type of Tax c33
C33 Federal Tax Index and Tax Receipts by Type of Tax c34
C34 Federal Individual Income Tax: Exemptions and Treatment of Dividends c35
C35 Federal Internal Revenue Collections by State c36
C36 Federal Individual Income Tax: Combined Normal and Surtax Rates c38
C37 Federal Income Tax Liability for Selected Income Groups c40
C38 Effective Rates of Federal Income Tax Liability for Selected Income Groups c41
C39 Federal Individual Income Tax Data c42
C40 Income and Tax Liability on Federal Individual Income Tax Returns by Income Class c43
C41 Relationship of Personal Income and Taxable Income c44
C42 Relationship of Federal Individual Income Tax to Alternative Measures of Income c45
C43 Federal Individual Income Tax Generated at Each Tax Rate c46
C44 Federal Individual Income Tax Returns and Related Data by State c47
C45 Median Incomes, before and after Direct Federal Taxes and Inflation c48
C46 Federal Corporation Income Tax Data c49
C47 Federal Corporation Income Tax Rates c50
C48 Income on Federal Corporation Income Tax Returns by Income Class c52
C49 Federal Excise Tax Collections by Type of Tax c53
C50 Federal Excise Tax Rates on Selected Items c54
C51 Federal Estate and Gift Tax Rates c56
C52 Federal Estate and Gift Tax Burden c57
C53 Old-Age, Survivors, Disability, and Hospital Insurance: Tax Rates and Maximum Tax c58
C54 Old-Age, Survivors, Disability, and Health Insurance: Selected Benefits c59
C55 Allocation of the Federal Tax Burden by State c60
C56 Trends in State Shares of Federal Tax Burden c61
C57 Federal Tax Burden by Type of Tax and State c62
C58 Percentage Distribution of Federal Tax Burden by Type of Tax and State c63
C59 Federal Grants-in-Aid to State and Local Governments and Estimated Federal Tax Burden for Grants by State c64
C60 Trends in Federal Tax Burdens per Dollar of Federal Aid by State c65

Debt

C61 Course of the Federal Debt c66
C62 Composition of the Federal Debt by Type of Obligation c67
C63 Estimated Ownership of Federal Securities c68
C64 Indebtedness of Foreign Countries to the United States Government by Region and Country c69

Federal Civilian Employment

C65 Federal Civilian Employment by Branch and Type of Agency c70
C66 Federal Civilian Employment in the Executive Branch c71
C67 Federal Civilian Employment in the Executive Branch by Agency and State c72
C68 Full-Time Federal Civilian Employment (General Schedule), Aggregate Pay, and Average Salary, by Grade c73
C69 Federal Personnel Compensation and Benefits c74

C1. Summary of Federal Fiscal Operations[a]

Fiscal Years 1940-1986[b]

(Millions)

Fiscal year	Receipts	Outlays	Surplus or deficit (-)	Gross Federal debt outstanding, end of year
1940	$6,548	$9,468	$-2,920	$50,696
1941	8,712	13,653	-4,941	57,531
1942	14,634	35,137	-20,503	79,200
1943	24,001	78,555	-54,554	142,648
1944	43,747	91,304	-47,557	204,079
1945	45,159	92,712	-47,553	260,123
1946	39,296	55,232	-15,936	270,991
1947	38,514	34,496	4,018	257,149
1948	41,560	29,764	11,796	252,031
1949	39,415	38,835	580	252,610
1950	39,443	42,562	-3,119	256,853
1951	51,616	45,514	6,102	255,288
1952	66,167	67,686	-1,519	259,097
1953	69,608	76,101	-6,493	265,963
1954	69,701	70,855	-1,154	270,812
1955	65,451	68,444	-2,993	274,366
1956	74,587	70,640	3,947	272,763
1957	79,990	76,578	3,412	272,353
1958	79,636	82,405	-2,769	279,693
1959	79,249	92,098	-12,849	287,767
1960	92,492	92,191	301	290,862
1961	94,388	97,723	-3,335	292,895
1962	99,676	106,821	-7,146	303,291
1963	106,560	111,316	-4,756	310,807
1964	112,613	118,528	-5,915	316,763
1965	116,817	118,228	-1,411	323,154
1966	130,835	134,532	-3,698	329,474
1967	148,822	157,464	-8,643	341,348
1968	152,973	178,134	-25,161	369,769
1969	186,882	183,640	3,242	367,144
1970	192,812	195,649	-2,837	382,603
1971	187,139	210,172	-23,033	409,467
1972	207,309	230,681	-23,373	437,329
1973	230,799	245,707	-14,908	468,426
1974	263,224	269,359	-6,135	486,247
1975	279,090	332,332	-53,242	544,131
1976	298,060	371,779	-73,719	631,866
1977	355,559	409,203	-53,644	709,138
1978	399,740	458,729	-58,989	780,425
1979	463,302	503,464	-40,161	833,751
1980	517,112	590,920	-73,808	914,317
1981	599,272	678,209	-78,936	1,003,941
1982	617,766	745,706	-127,940	1,146,987
1983	600,562	808,327	-207,764	1,381,886
1984	666,457	851,781	-185,324	1,576,748
1985	736,859	959,085	-222,226	1,841,077
1986	793,729	973,725	-179,996	2,074,231

[a] Data for 1940 to date reflect revisions by the Office of Management and Budget published in February 1985. Outlays and deficits for 1973 and subsequent years are adjusted to include net outlays of all off-budget Federal entities, which are proposed to be included on-budget.

[b] Data for 1985 and 1986 are estimates from the budget presented in February 1985.

Source: Office of Management and Budget and Treasury Department.

C2. Budget Receipts and Outlays by Fund Group[a]

Fiscal Years 1950-1986[b]

(Billions)

Fiscal year	Federal funds		Trust funds		Interfund transactions	Surplus or deficit (-)	
	Receipts	Outlays	Receipts	Outlays		Federal funds	Trust funds
1950	$35.3	$38.4	$5.8	$5.9	$-1.7	$-3.1	$-.1
1951	46.2	43.7	6.7	3.1	-1.3	2.5	3.7
1952	60.0	65.0	7.7	4.3	-1.6	-5.0	3.5
1953	63.1	73.0	8.1	4.7	-1.6	-9.9	3.4
1954	62.8	65.9	8.3	6.3	-1.4	-3.2	2.0
1955	58.2	62.3	8.6	7.4	-1.3	-4.2	1.2
1956	65.6	64.3	10.7	8.1	-1.8	1.3	2.6
1957	68.8	67.2	13.2	11.5	-2.1	1.7	1.8
1958	66.7	69.7	15.1	14.8	-2.2	-3.0	.2
1959	65.8	77.1	15.8	17.3	-2.3	-11.3	-1.6
1960	75.6	74.9	19.2	19.7	-2.4	.8	-.5
1961	75.2	79.4	22.3	21.5	-3.1	-4.2	.9
1962	79.7	86.5	23.0	23.3	-3.0	-6.8	-.3
1963	84.0	90.6	25.8	23.9	-3.2	-6.6	1.9
1964	87.5	96.1	28.5	25.8	-3.4	-8.6	2.7
1965	90.9	94.9	29.2	26.7	-3.3	-3.9	2.5
1966	101.4	106.6	33.0	31.5	-3.6	-5.2	1.5
1967	111.8	127.5	42.2	35.1	-5.2	-15.7	7.1
1968	114.7	143.1	44.0	40.8	-5.8	-28.4	3.2
1969	143.3	148.2	51.1	43.0	-7.5	-4.9	8.1
1970	143.2	156.3	58.4	48.1	-8.8	-13.2	10.3
1971	133.8	163.7	64.9	58.1	-11.6	-29.9	6.9
1972	148.8	178.1	71.6	65.7	-13.2	-29.3	5.9
1973	161.4	187.0	90.8	80.0	-21.3	-25.7	10.8
1974	181.2	201.4	103.8	89.8	-21.8	-20.1	14.0
1975	187.5	248.2	117.6	110.2	-26.1	-60.7	7.4
1976	201.1	277.2	132.5	130.1	-35.5	-76.1	2.4
1977	241.3	304.5	151.5	142.0	-37.3	-63.1	9.5
1978	270.7	342.4	166.5	153.8	-37.4	-71.7	12.7
1979	316.4	374.9	188.1	169.7	-41.1	-58.5	18.3
1980	350.9	433.5	212.1	203.3	-45.8	-82.6	8.8
1981	410.4	496.2	240.6	233.8	-51.8	-85.8	6.8
1982	409.3	543.4	270.1	263.9	-61.6	-134.2	6.2
1983	382.4	613.3	319.4	296.3	-101.2	-230.8	23.1
1984	418.1	636.3	338.1	305.2	-89.7	-218.2	32.9
1985	459.3	731.6	396.5	346.4	-119.0	-272.3	50.1
1986	493.5	734.9	421.3	359.9	-121.1	-241.4	61.4

[a] Revised series. See footnote *a* to Table C1.

[b] Data for 1985 and 1986 are estimates from the *Budget* presented in February 1985.

Source: Office of Management and Budget.

C3. Federal Budget Receipts by Source, Outlays by Function, and Total Public Debt

Fiscal Years 1983-1986[a]

(Billions)

Source or function	1983	1984	1985	1986
Budget receipts	$600.6	$666.5	$736.9	$793.7
Individual income taxes	288.9	296.2	329.7	358.9
Corporation income taxes	37.0	56.9	66.4	74.1
Employment taxes	209.0	241.7	268.4	289.4
Excise taxes	35.3	37.4	37.0	35.0
Estate and gift taxes	6.1	6.0	5.6	5.3
Customs	8.7	11.4	11.8	12.3
All other	15.6	17.0	18.0	18.6
Budget outlays[b]	808.3	851.8	959.1	973.7
National defense[c]	209.9	227.4	253.8	285.7
International affairs	11.8	15.9	19.6	18.3
General science, space, and technology	7.9	8.3	8.7	9.3
Agriculture	22.9	13.6	20.2	12.6
Natural resources and environment	12.7	12.6	13.0	11.9
Energy	9.4	7.1	8.2	4.7
Commerce and housing credit	6.7	6.9	6.0	2.2
Transportation	21.3	23.7	27.0	25.9
Community and regional development	7.6	7.7	8.6	7.3
Education, training, employment and social services	26.6	27.6	30.4	29.3
Health	28.6	30.4	33.9	34.9
Social security and medicare	223.3	235.8	257.4	269.4
Income security	122.6	112.7	127.2	115.8
Veterans benefits	24.8	25.6	26.9	26.8
Interest	89.8	111.1	130.4	142.6
General government	4.8	5.1	5.8	4.8
Administration of justice	5.1	5.7	6.7	6.6
General-purpose fiscal assistance	6.5	6.8	6.6	2.8
Allowances[d]	—	—	1.1	.4
Undistributed offsetting receipts	-34.0	-32.0	-32.3	-37.5
Budget surplus(+) or deficit (-)	-195.4	-175.4	-209.8	-178.5
Deficit (-) of off-budget entities[e]	-12.4	-10.0	-12.5	-1.5
Total surplus (+) or deficit (-)	-207.8	-185.3	-222.2	-180.0
Means of financing:				
Borrowing from the public	212.3	170.8	201.4	172.6
Reduction of cash and money assets, etc.	-4.6	14.5	20.8	7.4
Gross debt outstanding at end of year[f]	1,381.9	1,576.7	1,841.1	2,074.2
Debt held by public[g]	1,141.8	1,312.6	1,514.0	1,686.6

[a] Data for 1985 and 1986 are estimates from the *Budget* presented in February 1985.
[b] Revised series. See footnote to table C1.
[c] Includes allowances for military pay raises for Department of Defense.
[d] Includes allowances for civilian agency pay raises and contingencies.
[e] Primarily the Federal Financing Bank.
[f] Includes public debt securities and agency securities.
[g] Change in debt held by public equals borrowing from the public.
Source: Treasury Department and Office of Management and Budget.

C4. Federal Receipts and Expenditures in the National Income Accounts[a]

Selected Calendar Years 1929-1984

(Billions)

Source and function	1929	1949	1959	1969	1979	1984
Total receipts, national-income basis........	$3.8	$38.7	$89.8	$196.9	$493.6	$704.8
Personal tax and nontax receipts..........	1.3	16.1	39.9	95.1	230.6	315.0
Corporate profits tax accruals.............	1.2	9.6	22.5	36.1	74.2	70.9
Indirect business tax and nontax accruals.	1.2	8.0	12.5	19.0	29.4	55.5
Contributions for social insurance........	.1	5.0	14.9	46.7	159.5	263.4
Total expenditures, national-income basis..	2.6	41.3	91.0	188.4	509.7	880.5
Purchase of goods and services...........	1.4	20.4	53.9	97.6	168.3	295.4
Transfer payments........................	.7	13.8	22.0	52.6	209.2	353.0
To persons..............................	.7	8.7	20.1	50.6	205.0	344.5
Foreign (net)...........................	([b])	5.1	1.8	2.1	4.2	8.4
Grants-in-aid to state and local governments.........................	.1	2.2	6.8	20.3	80.5	93.2
Net interest paid[c].........................	.3	4.3	6.2	12.7	42.4	116.7
Subsidies less current surplus of government enterprises..............	.1	.6	2.1	5.2	9.2	22.3
Surplus or deficit (-) on national income and products account...........	1.2	-2.6	-1.1	8.4	-16.1	-175.7
Social insurance funds....................	.1	2.1	.2	7.8	3.8	-8.5
Other funds...............................	1.1	-4.7	-1.3	.6	-19.9	-167.2

[a] See Introductory Notes for a description of the Federal sector in the national income accounts.

[b] Less than $50 million.

[c] Interest paid less interest received.

Source: Department of Commerce, Bureau of Economic Analysis.

C5. Federal Finances and Gross National Product

Fiscal Years 1970-1986[a]

Fiscal year	Gross national product (billions)	Percent of GNP [b]				
		Budget receipts	Budget outlays	Total outlays [c]	Surplus (+) or deficit (-) [c]	Federal debt [d]
1970	$968.8	19.9	20.2	20.2	- .3	39.5
1971	1,031.5	18.1	20.4	20.4	-2.2	39.7
1972	1,128.8	18.4	20.4	20.4	-2.1	38.7
1973	1,252.0	18.4	19.6	19.6	-1.2	37.4
1974	1,379.4	19.1	19.4	19.5	- .4	35.3
1975	1,479.9	18.9	21.9	22.5	-3.6	36.8
1976	1,640.1	18.2	22.2	22.7	-4.5	38.5
1977	1,862.8	19.1	21.5	22.0	-2.9	38.1
1978	2,091.3	19.1	21.4	21.9	-2.8	37.3
1979	2,357.7	19.7	20.8	21.4	-1.7	35.4
1980	2,575.8	20.1	22.4	22.9	-2.9	35.5
1981	2,885.9	20.8	22.8	23.5	-2.7	34.8
1982	3,046.0	20.3	23.9	24.5	-4.2	37.7
1983	3,221.4	18.6	24.7	25.1	-6.4	42.9
1984	3,581.0	18.6	23.5	23.8	-5.2	44.0
1985	3,868.5	19.0	24.5	24.8	-5.7	47.6
1986	4,198.5	18.9	23.2	23.2	-4.3	49.4

[a] Data for 1985 and 1986 are estimates from the *Budget* presented in February 1985.
[b] Dollar amounts (except budget outlays) are shown in Table C1.
[c] Includes off-budget transactions beginning in 1973.
[d] End of year.
Source: Office of Management and Budget.

C6. The Federal Credit Budget

Fiscal Years 1981-1985[a]

(Millions)

Item	1981	1982	1983	1984	1985
New obligations and commitments, total	$133,709	$101,282	$138,579	$109,892	$125,923
New direct loan obligations	57,194	47,556	41,358	39,093	51,904
New guaranteed loan commitments	76,515	53,726	97,221	70,798	74,018
Net loans and loan guarantees, total	54,045	44,308	49,408	26,433	35,458
Net direct loans:					
On-budget	5,153	9,107	4,814	-1,334	4,344
Off-budget	20,920	14,345	10,496	7,658	10,890
Net loan guarantees	27,972	20,856	34,098	20,110	20,224

[a] Data for fiscal year 1985 are estimates from the *Budget* presented in February 1985.
Source: Office of Management and Budget.

C7. Federal Participation in Domestic Credit Markets

Fiscal Years 1976-1986[a]

(Dollar Amounts in Billions)

Item	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986
Total funds advanced in U.S. credit markets[b]	$243.3	$309.8	$385.7	$423.5	$357.6	$417.2	$401.8	$501.8	$672.6	(c)	(c)
Advanced under Federal auspices	26.9	36.7	58.4	72.9	79.9	86.5	87.6	86.5	79.6	$81.4	$77.4
Direct loans:											
On-budget	4.2	2.6	8.6	6.0	9.5	5.2	9.1	4.8	-1.3	4.3	-.6
Off-budget	6.7	9.0	11.2	13.6	14.7	20.9	14.3	10.5	7.7	10.9	.3
Guaranteed loans	11.1	13.5	13.4	25.2	31.6	28.0	20.9	34.1	20.1	20.2	31.9
Government-sponsored enterprise loans	4.9	11.7	25.2	28.1	24.1	32.4	43.3	37.1	53.1	46.0	45.8
Federal participation rate (percent)	11.1	11.8	15.1	17.2	22.3	20.7	21.8	17.2	11.8	(c)	(c)
Total funds raised in U.S. credit markets[b]	243.3	309.8	385.7	423.5	357.6	417.2	401.8	501.8	672.6	(c)	(c)
Raised under Federal auspices	98.1	79.0	93.9	80.7	123.5	142.1	199.7	281.0	246.5	263.8	250.9
Federal borrowing from public	82.9	53.5	59.1	33.6	70.5	79.3	135.0	212.3	170.8	201.4	172.6
Borrowing for guaranteed loans	11.1	13.5	13.4	25.2	31.6	28.0	20.9	34.1	20.1	20.2	31.9
Government-sponsored enterprise borrowing	4.1	12.0	21.4	21.9	21.4	34.8	43.8	34.6	55.5	42.2	46.4
Federal participation rate (percent)	40.3	25.5	24.4	19.1	34.5	34.1	49.7	56.0	36.6	(c)	(c)

[a] Data for 1985 and 1986 are estimates from the *Budget* presented in February 1985.

[b] Nonfinancial sectors, excluding equities.

[c] Not estimated.

Source: Office of Management and Budget.

C8. Relation of Federal Receipts and Expenditures in the Unified Budget and National Income Accounts[a]

Fiscal Years 1980-1986[b]

Billions)

Item	1980	1983	1984	1985	1986
Receipts					
Federal receipts—unified budget	$520.0	$597.5	$666.5	$736.9	$793.7
Less: Adjustments for agency coverage and financial transactions	1.2	1.4	1.8	1.9	2.1
Plus: Netting differences[c]	12.6	23.9	25.4	28.6	31.2
Timing differences[d]	-6.3	8.6	-2.8	-5.3	3.4
Miscellaneous	.3	—	—	—	—
Equals: Federal receipts—national income accounts	525.4	628.5	687.6	758.5	826.6
Expenditures					
Federal outlays—unified budget	579.6	805.2	851.8	959.1	973.7
Less: Coverage differences[e]	-9.5	-11.6	5.2	5.4	4.0
Financial transactions[f]	22.9	10.0	14.7	33.6	7.4
Plus: Netting differences[c]	12.6	23.9	25.4	28.6	31.2
Timing differences[g]	-.9	-1.9	.5	-.2	-2.9
Miscellaneous	.3	.2	.2	.2	.1
Equals: Federal expenditures—national income accounts	578.2	829.0	857.9	948.5	992.7

[a] See Introductory Notes for definitions.

[b] Data for 1985 and 1986 are estimates based on the *Budget* presented in February 1985.

[c] Largely for contributions to government employee retirement funds.

[d] Relates primarily to the corporate income tax, withheld personal income tax, Federal and state unemployment insurance taxes, social security contributions, and excise taxes.

[e] Relates primarily to Federal home loans and Federal land banks.

[f] Includes net lending and net purchases of foreign currency and net purchases of land.

[g] Relates to the increase in payables (net of advances) on purchases of goods and services, accrued interest less interest paid, transfer payments, and subsidies less current surplus of government enterprises.

Source: Department of Commerce, Bureau of Economic Analysis.

C9. Federal Budget Outlays by Selected Function

Selected Fiscal Years 1789-1986[a]

(Millions)

Year	Total outlays	National defense	International affairs and finance	Veterans benefits and services	Interest [b]	All other [c]
1789-91	$4	$1	([d])	([d])	$2	$1
1800	11	6	([d])	([d])	3	1
1810	8	4	([d])	([d])	3	1
1820	18	7	([d])	([d])	5	6
1830	15	8	([d])	([d])	2	5
1840	24	13	([d])	([d])	([e])	11
1850	40	17	([d])	([d])	4	18
1860	63	28	([d])	([d])	3	32
1870	310	79	([d])	([d])	129	101
1880	268	52	([d])	([d])	96	120
1890	318	67	([d])	([d])	36	215
1900	521	191	([d])	([d])	40	149
1910	694	284	([d])	$141	21	228
1920	6,357	3,997	$435	161	1,024	569
1930	3,320	734	14	332	697	1,054
New series [f]						
1940	9,468	1,660	51	570	899	6,288
1942	35,137	25,658	968	501	1,052	6,958
1944	91,304	79,143	1,449	-126	2,219	8,619
1946	55,232	42,681	1,935	2,465	4,111	4,040
1948	29,764	9,105	4,566	6,457	4,341	5,295
1950	42,562	13,724	4,673	8,834	4,812	10,519
1951	45,514	23,566	3,647	5,526	4,665	8,110
1952	67,686	46,089	2,691	5,341	4,701	8,864
1953	76,101	52,802	2,119	4,519	5,156	11,505
1954	70,855	49,266	1,596	4,613	4,811	10,569
1955	68,444	42,729	2,223	4,675	4,850	13,967
1956	70,640	42,523	2,414	4,891	5,079	15,733
1957	76,578	45,430	3,147	5,005	5,354	17,642
1958	82,405	46,815	3,364	5,350	5,604	21,272
1959	92,098	49,015	3,144	5,443	5,762	28,734
1960	92,191	48,130	2,988	5,441	6,947	28,685
1961	97,723	49,601	3,184	5,705	6,716	32,517
1962	106,821	52,345	5,639	5,628	6,889	36,320
1963	111,316	53,400	5,308	5,521	7,740	39,347
1964	118,528	54,757	4,945	5,682	8,199	44,945
1965	118,228	50,620	5,273	5,723	8,591	48 021
1966	134,532	58,111	5,580	5,923	9,386	55,532
1967	157,464	71,417	5,566	6,901	10,268	63,312
1968	178,134	81,926	5,301	6,884	11,084	72,939
1969	183,640	82,497	4,600	7,642	12,694	76,207
1970	195,649	81,692	4,330	8,679	14,376	86,572
1971	210,172	78,872	4,159	9,778	14,840	102,523
1972	230,681	79,174	4,781	10,732	15,478	120,516
1973	245,707	76,681	4,149	12,015	17,349	135,513
1974	269,359	79,347	5,710	13,388	21,449	149,465
1975	332,332	86,509	7,097	16,599	23,244	198,883
1976	371,779	89,619	6,433	18,433	26,711	230,583
1977	409,203	97,241	6,353	18,038	29,878	257,693
1978	458,729	104,495	7,482	18,978	35,441	292,333
1979	503,464	116,342	7,459	19,931	42,615	317,117
1980	590,920	133,995	12,714	21,185	52,512	370,514
1981	678,209	157,513	13,104	22,991	68,734	415,867
1982	745,706	185,309	12,300	23,958	84,995	439,144
1983	808 327	209,903	11,848	24,846	89,774	471,956
1984	851,781	227,413	15,876	25,614	111,058	471,820
1985	959,085	253,830	19,583	26,850	130,426	528,396
1986	973,725	285,669	18,349	26,769	142,550	500,388

[a] Data for 1985 and 1986 are estimates from the *Budget* presented in February 1985.
[b] Prior to new series, interest is on a gross basis, before deducting interest received by trust funds.
[c] After deduction of undistributed intragovernmental transactions in new series.
[d] Included in "All other."
[e] Less than $500,000.
[f] See footnote *a* to Table C1. New series includes net lending and is based on new budget concepts adopted in 1969.

Source: Office of Management and Budget and Treasury Department.

C10. Federal Budget Outlays by Type in Current and in Constant (1972) Dollars[a]

Fiscal Years 1965-1985[b]

(Dollar Figures in Billions)

Fiscal year	Total outlays	National defense	Non-defense: Total non-defense	Non-defense: Payments for individuals	Non-defense: Net interest	Non-defense: All other	Percent change in total outlays from previous year
Current dollars							
1965	$118.2	$50.6	$67.6	$32.9	$8.6	$26.1	-.3
1966	134.5	58.1	76.4	36.8	9.4	30.2	13.8
1967	157.5	71.4	86.0	42.9	10.3	32.8	17.1
1968	178.1	81.9	96.2	49.5	11.1	35.6	13.1
1969	183.6	82.5	101.1	57.1	12.7	31.3	3.1
1970	195.6	81.7	114.0	64.6	14.4	35.0	6.5
1971	210.2	78.9	131.3	80.4	14.8	36.1	7.5
1972	230.7	79.2	151.5	92.9	15.5	43.1	9.8
1973	245.7	76.7	169.0	104.5	17.3	47.2	6.5
1974	269.4	79.3	190.0	120.1	21.4	48.5	9.6
1975	332.3	86.5	245.8	153.5	23.2	69.1	23.3
1976	371.8	89.6	282.2	180.1	26.7	75.4	11.9
1977	409.2	97.2	312.0	196.3	29.9	85.8	10.1
1978	458.7	104.5	354.2	210.9	35.4	107.9	12.1
1979	503.5	116.3	387.1	232.8	42.6	111.7	9.8
1980	590.9	134.0	456.9	277.5	52.5	126.9	17.4
1981	678.2	157.5	520.7	323.4	68.7	128.6	14.8
1982	745.7	185.3	560.4	356.7	85.0	118.7	10.0
1983	808.3	209.9	598.4	395.3	89.8	113.3	8.4
1984	851.8	227.4	624.4	399.8	111.1	113.5	5.4
1985	959.1	253.8	705.3	427.3	130.4	147.6	12.6
Constant (fiscal 1972) dollars							
1965	$166.8	$74.1	$92.8	$42.3	$11.5	$39.0	-2.1
1966	183.0	81.3	101.7	46.3	12.2	43.2	9.7
1967	207.6	96.8	110.8	52.5	12.9	45.4	13.4
1968	224.7	105.7	119.0	58.7	13.5	46.8	8.2
1969	220.3	101.6	118.7	65.0	14.7	39.0	-2.0
1970	220.3	94.0	126.3	70.2	15.8	40.3	([c])
1971	222.7	84.9	137.8	83.5	15.5	38.8	1.1
1972	230.7	79.2	151.5	92.9	15.5	43.1	3.6
1973	233.3	71.8	161.4	100.3	16.6	44.5	1.1
1974	238.0	69.6	168.5	106.7	19.1	42.7	2.0
1975	266.4	69.2	197.2	124.3	18.9	54.0	11.9
1976	279.5	67.0	212.5	137.5	20.3	54.7	4.9
1977	286.3	67.3	219.0	140.4	21.2	57.4	2.4
1978	300.2	67.2	233.0	141.7	23.6	67.7	4.9
1979	304.4	69.5	234.9	144.0	26.1	64.8	1.4
1980	324.4	71.3	253.1	156.1	29.6	67.4	6.6
1981	337.1	74.6	262.5	166.4	35.2	60.9	3.9
1982	346.1	80.2	266.0	172.2	40.6	53.2	2.7
1983	360.1	86.5	273.6	183.2	41.3	49.1	4.0
1984	366.3	90.0	276.2	179.6	49.2	47.4	1.7
1985	397.0	96.8	300.2	185.5	55.7	59.0	8.4

[a] Revised series. See footnote *a* to Table C1.
[b] Data for 1985 are estimates from the *Budget* presented in February 1985.
[c] Less than .05 percent change.
Source: Office of Management and Budget, and Tax Foundation computations.

C11. Federal Budget Outlays by Function[a]

Selected Fiscal Years 1960-1986[b]

(Millions)

Function	1960	1970	1980	1984	1985	1986
Total budget outlays	$92,191	$195,649	$590,920	$851,781	$959,085	$973,725
National defense	48,130	81,692	133,995	227,413	253,830	285,669
International affairs	2,988	4,330	12,714	15,876	19,583	18,349
General science, space, and technology	599	4,511	5,832	8,317	8,740	9,285
Agriculture	2,623	5,166	8,839	13,613	20,165	12,629
Natural resources and environment	1,559	3,065	13,858	12,591	13,024	11,884
Energy	464	997	10,156	7,086	8,164	4,671
Commerce and housing credit	1,618	2,112	9,390	6,917	5,987	2,206
Transportation	4,126	7,008	21,329	23,669	26,994	25,860
Community and regional development	224	2,392	11,252	7,673	8,553	7,323
Education, training, employment, and social services	968	8,634	31,843	27,579	30,434	29,288
Health	795	5,907	23,169	30,417	33,879	34,920
Social security and medicare	11,602	36,487	150,638	235,764	257,363	269,404
Income security	7,378	15,645	86,539	112,668	127,240	115,769
Veterans benefits and services	5,441	8,679	21,185	25,614	26,850	26,769
Net interest	6,947	14,376	52,512	111,058	130,426	142,550
Administration of justice	366	958	4,582	5,660	6,686	6,587
General government	1,022	1,786	4,448	5,053	5,782	4,845
General purpose fiscal assistance	162	535	8,582	6,770	6,552	2,797
Special allowances[c]	—	—	—	—	1,131	399
Undistributed offsetting receipts	-4,820	-8,632	-19,942	-31,957	-32,296	-37,478

[a] Revised series. See footnote *a* to Table C1.

[b] Data for 1985 and 1986 are estimates from the *Budget* presented in February 1985.

[c] Pay increases and contingencies.

Source: Office of Management and Budget.

C12. Federal Budget Outlays by Agency[a]

Selected Fiscal Years 1962-1986[b]

(Millions)

Department or other unit	1962	1970	1980	1984	1985	1986
Total budget outlays	$106,821	$195,649	$590,920	$851,781	$959,085	$973,725
Legislative branch	196	353	1,224	1,579	1,781	1,757
Judiciary	57	133	567	866	1,024	1,130
Executive Office of the President	11	28	96	95	117	110
Funds appropriated to the President	3,193	2,995	7,528	8,480	11,076	12,149
Agriculture	6,437	8,412	24,718	37,471	45,120	38,548
Commerce	215	777	3,129	1,894	2,113	1,972
Defense						
Military	50,124	80,221	130,976	220,838	246,300	277,500
Civil	1,863	4,064	15,161	19,540	18,978	20,335
Education	825	4,702	13,700	15,511	17,391	16,870
Health and Human Services	17,894	47,677	194,222	292,270	318,493	330,267
Housing and Urban Development	826	2,432	12,587	16,520	28,922	15,379
Interior	600	1,098	4,468	4,948	5,009	4,369
Justice	299	641	2,641	3,184	3,855	3,955
Labor	4,134	5,065	29,731	24,522	23,465	22,818
State	259	414	1,940	2,403	2,703	3,326
Transportation	4,138	6,724	19,641	23,934	26,232	25,133
Treasury						
General revenue sharing	—	—	6,835	4,573	4,617	1,168
Interest and other	8,560	19,275	84,073	143,773	172,101	179,827
Energy	2,755	2,393	6,461	10,623	10,957	9,327
Environmental Protection Agency	70	384	5,603	4,076	4,418	4,617
General Services Administration	369	432	146	210	371	114
National Aeronautics and Space Administration	1,257	3,752	4,853	7,048	7,317	7,772
Veterans Administration	5,608	8,652	21,137	25,593	26,811	26,729
Other independent agencies	3,838	7,592	31,471	34,159	36,633	35,734
Undistributed allowances	—	—	—	—	1,131	399
Undistributed intragovernmental transactions	-6,707	-12,567	-31,988	-52,329	-57,850	-67,580

[a] Revised series. See footnote *a* to Table C1.

[b] Data for 1985 and 1986 are estimates from the *Budget* presented in February 1985.

Source: Office of Management and Budget.

C13. Federal Budget Outlays for National Defense, International, and Domestic Programs[a]

Selected Fiscal Years 1962-1986[b]

(Millions)

Program	1962	1970	1980	1984	1985	1986
Total budget outlays	$106,821	$195,649	$590,920	$851,781	$959,085	$973,725
National defense	52,345	81,692	133,995	227,413	253,830	285,669
Defense-military	50,124	80,221	130,976	220,840	246,305	277,505
Atomic energy defense activities	2,074	1,415	2,878	6,120	6,991	7,700
Defense-related activities	146	55	142	453	533	464
International affairs	5,639	4,330	12,714	15,876	19,583	18,349
Conduct of foreign affairs	249	398	1,366	1,882	2,152	2,454
Foreign economic and financial assistance	2,883	2,341	3,626	4,478	5,523	5,278
Foreign information and exchange activities	197	235	534	682	941	1,041
International financial programs	353	261	2,425	910	790	364
International security assistance	1,958	1,094	4,763	7,924	10,177	9,213
Domestic-civilian	54,111	118,259	464,153	640,449	716,837	706,786
Direct outlays	46,185	94,194	372,702	542,872	609,821	606,118
Aid to state and local governments	7,926	24,065	91,451	97,577	107,016	100,668
Special allowances[c]	—	—	—	—	1,131	399
Undistributed offsetting receipts	-5,274	-8,632	-19,942	-31,957	-32,296	-37,478

[a] Revised series. See footnote *a* to Table C1.

[b] Data for 1985 and 1986 are estimates from the *Budget* presented in February 1985.

[c] Includes allowances for civilian agency pay raises and contingencies.

Source: Office of Management and Budget.

C14. Federal Domestic-Civilian Outlays, Direct and Intergovernmental, by Function[a]

Fiscal Years 1984-1986[b]

(Millions)

Function	1984		1985		1986	
	Direct expenditures	Aid to state and local governments[c]	Direct expenditures	Aid to state and local governments[c]	Direct expenditures	Aid to state and local governments[c]
Total domestic-civilian expenditures[d]	$542,965	$97,484	$611,073	$106,897	$606,644	$100,542
General science, space and technology	8,317	—	8,740	—	9,285	—
Agriculture	11,781	1,832	17,956	2,209	10,889	1,740
Natural resources and environment	8,812	3,779	9,080	3,944	8,231	3,653
Energy	6,552	534	7,581	583	4,163	508
Commerce and housing credit	6,915	2	5,985	2	2,204	2
Transportation	8,656	15,013	8,967	18,027	8,033	17,827
Community and regional development	2,516	5,157	3,187	5,366	2,263	5,060
Education, training, employment, and social services	10,910	16,669	12,000	18,434	11,395	17,893
Health	8,580	21,837	9,111	24,768	9,455	25,465
Social security and medicare	235,764	—	257,363	—	269,404	—
Income security	86,990	25,678	100,709	26,531	90,585	25,184
Veterans benefits and services	25,548	66	26,758	92	26,670	99
Interest	111,058	—	130,426	—	142,550	—
General government	4,882	171	5,580	202	4,756	89
Administration of justice	5,591	69	6,523	163	6,357	230
General purpose fiscal assistance	93	6,677	-24	6,576	5	2,792
Special allowances	—	—	1,131	—	399	—

[a] Revised series. See footnote *a* to Table C1.
[b] Data for 1985 and 1986 are estimates from the *Budget* presented in February 1985.
[c] Excludes aid to state and local governments classified under national defense of $95 million in 1984, $117 million in 1985, and $125 million in 1986.
[d] Before adjustment for undistributed offsetting receipts.
Source: Office of Management and Budget.

C15. Federal Expenditures by State[a]

Fiscal Year 1984

State	Amount (millions)					Per capita	
	Total[b]	Grants to state and local governments	Salaries and wages	Direct payments to individuals	Procurement[c]	Amount	State ranking
Total	$724,749	$97,209	$108,653	$325,881	$176,470	$3,022	–
Alabama	11,444	1,532	2,257	5,829	1,649	2,868	27
Alaska	2,322	616	782	326	581	4,642	1
Arizona	9,174	990	1,408	4,432	2,221	3,005	18
Arkansas	6,088	946	702	3,475	795	2,592	34
California	91,713	9,799	13,461	32,694	34,178	3,579	9
Colorado	9,165	1,176	2,053	3,609	2,095	2,884	25
Connecticut	12,791	1,221	870	4,199	5,968	4,055	7
Delaware	1,635	299	232	824	247	2,668	32
Florida	33,224	2,784	4,214	20,722	5,292	3,027	16
Georgia	15,915	2,214	3,298	6,964	3,267	2,726	28
Hawaii	4,232	459	1,809	1,321	577	4,073	5
Idaho	2,497	413	388	1,187	442	2,494	39
Illinois	25,506	4,304	3,557	14,718	2,437	2,216	48
Indiana	13,037	1,760	1,277	7,078	2,705	2,371	45
Iowa	6,332	1,091	552	3,896	557	2,176	50
Kansas	8,158	805	1,099	3,426	2,488	3,346	11
Kentucky	9,369	1,590	1,614	5,029	985	2,517	38
Louisiana	10,693	1,776	1,317	4,989	2,452	2,396	43
Maine	3,341	590	409	1,730	577	2,891	22
Maryland	18,783	1,697	4,523	6,464	5,592	4,319	2
Massachusetts	21,422	2,634	1,836	8,685	7,571	3,695	8
Michigan	20,297	3,776	1,743	11,719	2,798	2,237	47
Minnesota	10,591	1,865	900	5,038	2,259	2,545	37
Mississippi	8,278	1,176	1,043	3,529	2,410	3,187	13
Missouri	20,335	1,775	2,144	7,301	7,366	4,060	6
Montana	2,377	532	394	1,088	164	2,884	24
Nebraska	4,119	637	710	2,179	365	2,565	35
Nevada	2,807	340	461	1,182	799	3,081	15
New Hampshire	2,904	368	489	1,304	710	2,971	19
New Jersey	20,433	2,871	2,430	10,710	4,172	2,719	30
New Mexico	6,131	863	1,028	1,799	2,358	4,306	3
New York	53,298	10,268	4,708	26,191	10,979	3,005	17
North Carolina	13,626	1,929	2,887	7,439	1,140	2,210	49
North Dakota	2,276	454	418	861	241	3,317	12
Ohio	25,670	4,044	2,897	14,160	4,252	2,388	44
Oklahoma	8,404	1,167	1,827	4,398	718	2,549	36
Oregon	6,545	1,246	814	3,913	423	2,448	42
Pennsylvania	32,413	4,667	3,758	18,953	4,401	2,724	29
Rhode Island	2,982	548	376	1,566	435	3,099	14
South Carolina	8,947	1,169	2,003	4,059	1,610	2,711	31
South Dakota	2,056	436	366	973	130	2,912	21
Tennessee	13,610	1,885	1,940	6,250	3,373	2,885	23
Texas	39,275	4,136	6,636	17,458	10,220	2,456	41
Utah	4,840	708	1,061	1,586	1,383	2,930	20
Vermont	1,394	331	137	704	195	2,631	33
Virginia	24,251	1,628	7,706	8,317	6,013	4,303	4
Washington	14,812	1,698	2,668	5,955	4,216	3,406	10
West Virginia	4,825	819	449	3,264	234	2,472	40
Wisconsin	10,853	2,064	840	6,295	1,315	2,277	46
Wyoming	1,472	556	240	500	139	2,879	26
District of Columbia	12,866	1,382	7,105	1,595	1,809	20,652	–
Territories[d]	6,924	2,710	815	2,505	845	1,899	–
Undistributed	18,297	465	4	1,491	16,320	–	–

[a] Because of accounting and timing differences, amounts in this table cannot be directly compared to outlays in the Federal *Budget*. Also, not included are amounts that could not be geographically allocated, such as net interest on the Federal debt, international aid, and others, as well as some amounts for which data were not available.

[b] Totals include expenditures on other programs not shown separately. For the entire United States and territories, this amounted to $16,536 million.

[c] Represents contract awards, not expenditures.

[d] Includes distributions to American Samoa, Guam, Northern Marianas, Puerto Rico, Trust Territory, and the Virgin Islands.

Source: Department of Commerce, Bureau of the Census.

C16. Federal Aid to State and Local Governments by Form of Aid and Function

Fiscal Years 1984-1986[a]
(Millions)

Form of aid and function	1984	1985	1986
Total aid to state and local governments [b]	$98,741	$105,715	$100,345
Grants-in-aid, Federal funds accounts	77,207	83,763	79,995
Veterans benefits and services	66	92	99
Health	21,837	24,768	25,465
Education, employment, training, and social services	15,906	17,509	17,011
Agriculture	1,832	2,210	1,740
Natural resources and environment	3,722	3,874	3,490
Commerce and housing credit	2	2	2
Transportation	3,860	4,085	2,852
Community and regional development	5,155	5,366	5,060
Income security	24,130	24,982	23,524
General government	171	202	90
Administration of justice	68	163	230
National defense	95	117	125
Energy	363	393	307
Grants-in-aid, trust funds	13,523	16,486	17,679
Airport and airways trust fund	694	760	775
Highway trust funds	10,215	12,809	13,504
Unemployment trust fund [c]	2,311	2,473	2,542
Hazardous substance response fund	57	70	120
Other trust fund aid [d]	246	374	738
General purpose fiscal assistance	6,848	6,765	2,993
General revenue sharing	4,567	4,610	1,162
Shared revenues, Federal funds accounts [b]			
Natural resources and energy	1,288	1,142	883
Other general purpose fiscal assistance	993	1,013	948
Loans and repayable advances (net of collections) [e]	1,163	-1,299	-322
Natural resources, environment, and energy	39	57	48
Agriculture, commerce and housing credit	165	114	-144
Transportation	-12	10	11
Community and regional development	9	-73	-10
Education, training, employment, and social services	-135	-84	-190
Health	-1	-1	-1
Income security	1,013	-1,216	—
General purpose fiscal assistance [f]	84	-107	-36

[a] Data for 1985 and 1986 are estimates from the *Budget* presented in February 1985.

[b] Includes net direct Federal loans (either expenditure account or loan account) to state and local governments for purposes similar to those for which grants are made.

[c] Includes administrative expenses.

[d] Includes funds for sport fish restoration, urban mass transportation, boat safety, and regional development commissions.

[e] Not included in grants-in-aid and shared revenue categories.

[f] Refers to repayable advances made to the District of Columbia.

Source: Office of Management and Budget.

C17. Federal Aid to State and Local Governments by State[a]

Selected Fiscal Years 1949-1984

(Millions)

State	1949	1959	1970	1980	1984	1984 total less Federal aid for highways
Total	$1,848.5	$6,343.0	$24,194.1	$91,365.2	$97,208.6	$87,578.8
Alabama	35.5	131.5	523.5	1,583.5	1,532.2	1,333.3
Alaska	—	36.5	115.9	451.2	615.7	472.5
Arizona	15.4	70.1	237.2	837.9	989.9	832.6
Arkansas	27.6	90.7	274.8	940.4	946.2	839.8
California	145.5	552.7	2,998.3	8,804.4	9,799.0	9,111.1
Colorado	33.4	99.4	282.3	995.2	1,176.1	999.3
Connecticut	15.3	63.8	295.5	1,156.8	1,221.4	1,097.5
Delaware	3.7	14.4	51.1	275.4	298.5	255.8
Florida	41.8	142.9	509.4	2,854.4	2,783.8	2,479.5
Georgia	45.9	154.3	553.8	2,373.4	2,213.7	1,878.0
Hawaii	—	—	123.6	463.3	458.8	393.7
Idaho	10.7	43.6	95.3	393.1	413.2	344.4
Illinois	92.6	272.3	950.8	4,477.0	4,303.8	3,892.9
Indiana	34.1	97.2	352.2	1,608.5	1,759.9	1,544.6
Iowa	33.9	110.1	244.3	994.7	1,091.1	896.7
Kansas	29.1	100.3	231.7	818.5	804.8	662.5
Kentucky	31.3	124.3	456.6	1,471.2	1,589.7	1,408.2
Louisiana	60.9	198.0	527.0	1,567.6	1,776.1	1,538.3
Maine	11.2	41.2	112.5	522.5	590.4	538.2
Maryland	17.8	85.1	395.0	1,843.2	1,697.5	1,481.3
Massachusetts	57.2	157.0	715.8	2,886.7	2,634.2	2,523.9
Michigan	74.9	201.4	768.8	3,928.5	3,776.0	3,532.7
Minnesota	41.6	127.7	407.4	1,667.3	1,864.6	1,653.2
Mississippi	29.7	108.6	413.0	1,191.0	1,175.9	1,050.5
Missouri	66.5	205.5	502.0	1,702.9	1,774.7	1,544.2
Montana	14.9	49.0	135.5	486.4	531.6	415.8
Nebraska	18.8	49.5	129.8	546.5	637.0	534.4
Nevada	7.5	26.7	76.8	335.5	340.4	271.1
New Hampshire	6.9	24.9	72.2	345.9	367.6	321.7
New Jersey	33.2	100.0	619.7	2,833.1	2,871.1	2,712.6
New Mexico	15.0	78.5	218.8	668.5	862.7	752.9
New York	116.2	451.2	2,365.6	9,569.6	10,268.5	9,794.4
North Carolina	38.7	140.5	507.1	1,929.2	1,929.3	1,734.9
North Dakota	12.6	43.0	87.7	347.2	453.7	359.0
Ohio	75.5	318.2	888.5	3,433.7	4,044.3	3,696.4
Oklahoma	60.0	177.0	403.8	1,061.5	1,166.5	1,045.4
Oregon	25.9	93.7	298.0	1,237.3	1,280.1	1,119.4
Pennsylvania	94.3	319.6	1,343.2	4,515.6	4,667.3	4,273.1
Rhode Island	9.0	30.9	132.7	477.4	547.6	499.6
South Carolina	25.9	79.3	278.1	1,067.7	1,169.0	1,051.5
South Dakota	13.7	35.6	103.7	443.3	435.9	357.7
Tennessee	44.6	137.8	487.0	1,695.7	1,885.2	1,637.2
Texas	117.2	353.7	1,153.4	3,964.4	4,136.5	3,624.2
Utah	12.9	50.2	173.8	571.7	708.1	568.2
Vermont	6.1	18.3	77.1	355.6	331.0	283.9
Virginia	21.3	108.9	465.7	1,775.5	1,628.4	1,435.8
Washington	44.1	138.9	400.5	1,674.1	1,697.9	1,411.8
West Virginia	19.1	77.7	303.7	950.4	819.2	646.1
Wisconsin	39.2	104.8	368.7	2,024.5	2,063.9	1,883.1
Wyoming	12.2	49.2	83.5	294.4	556.3	477.1
District of Columbia	7.9	56.6	405.1	1,336.4	1,381.9	1,361.9
Puerto Rico	8.1	59.2	325.4	1,430.5	2,231.1	2,200.8
Virgin Islands	1.2	4.9	27.1	295.8	136.8	136.8
Other territories	-13.0	7.1	66.5	215.2	341.7	341.5
Adjustments		23.1	57.5	-324.9	465.2	325.8

---

[a] Includes Federal grants-in-aid, shared revenues, and direct loans in 1970, 1980, and 1984. Loans are excluded in 1949 and 1959.

Source: Treasury Department and Department of Commerce, Bureau of the Census.

C18. Controllability of Federal Budget Outlays

Selected Fiscal Years 1976-1986[a]

(Billions)

Item	1976	1984	1985	1986
Total budget outlays[b]	$371.8	$851.8	$959.1	$973.7
Relatively uncontrollable under present law, total	250.3	624.1	696.1	746.1
Open-ended programs and fixed costs, total	196.6	478.8	529.1	558.9
Payments for individuals	162.9	357.4	382.7	403.1
Social security and railroad retirement	74.7	179.3	192.0	203.4
Federal employees' retirement and insurance	21.2	49.0	49.9	54.1
Unemployment assistance	18.5	16.9	15.4	14.8
Medical assistance	25.1	79.9	91.9	96.8
Assistance to students	5.7	4.8	4.9	4.6
Food and nutrition assistance	1.9	3.6	3.9	4.1
Public assistance and related programs	14.0	21.0	21.9	22.4
Other	1.9	2.9	2.9	2.9
Net interest	26.7	111.1	130.4	142.9
General revenue-sharing	6.2	4.6	4.6	4.6
Farm price supports (CCC)	1.1	7.3	15.0	12.3
Other	-.3	-1.6	-3.6	-4.0
Outlays from prior-year contracts and obligations, total	53.7	145.3	167.0	187.1
National defense	17.9	79.5	91.3	109.2
Civilian programs	35.8	65.8	75.7	78.0
Relatively controllable outlays, total	125.9	243.0	277.5	255.1
National defense	53.8	147.8	162.4	176.3
Civilian programs	72.1	95.2	115.1	78.8
Off-budget under current law	7.3	10.0	12.5	1.5
Undistributed employer share, employee retirement	-11.7	-25.3	-27.0	-29.0

Memorandum: Percent of total outlays

Item	1976	1984	1985	1986
Total budget outlays	100.0	100.0	100.0	100.0
Relatively uncontrollable under present law	67.3	73.3	72.6	76.6
Open-ended programs and fixed costs	52.9	56.2	55.2	57.4
Payments for individuals	43.8	42.0	39.9	41.4
Other	9.1	14.2	15.3	16.0
Outlays from prior-year contracts and obligations	14.4	17.1	17.4	19.2
Relatively controllable outlays	33.9	28.5	28.9	26.2
Off-budget under current law	2.0	1.2	1.3	.2
Undistributed employer share, employee retirement	-3.2	-3.0	-2.8	-3.0

[a] Data for 1985 and 1986 are estimates from the *Budget* presented in February 1985.

[b] Includes programs that are off-budget under current law.

Source: Office of Management and Budget.

C19. Outlays for the Legislative Branch of the Federal Government by Unit

Selected Fiscal Years 1970-1986[a]

(Thousands)

Unit	1970	1975	1980	1985	1986
Total	$343,147	$726,191	$1,217,985	$1,780,697	$1,928,965 [b]
Congress, total	179,159	326,214	581,543	863,514	932,561
Senate	57,585	102,237	183,890	287,490	295,743
House of Representatives	108,279	178,988	324,569	478,878	481,267
Joint activities	13,295	44,989	73,084	97,146	155,551
Legislative agencies, total	163,988	399,977	636,442	917,183	996,404
Architect of the Capitol	18,797	50,894	89,496	146,166	155,080
Botanic Garden	620	998	1,583	2,283	2,323
Congressional Budget Office	—	—	12,101	17,591	18,369
General Accounting Office	69,857	125,941	201,192	290,907	328,168
Government Printing Office	34,141	121,436	115,747	107,970	121,592
Library of Congress	49,804	100,795	192,740	319,329	335,267
Office of Technology Assessment	—	2,723	11,131	15,678	16,993
U.S. Tax Court	2,972	11,028	9,703	22,911	24,361
Other	—	1,532	13,675	5,101 [c]	5,131
Deductions for offsetting receipts	-12,203	-15,370	-10,926	-10,753	-10,880

[a] Data for 1985 and 1986 are estimates from the *Budget* presented in February 1985.

[b] The Administration recommended a 10% reduction for consideration under its proposal to freeze spending at 1985 levels; if approved, the total would be lowered to $1,757,497 thousand.

[c] Decline from 1980 reflects primarily the phasing out of the Temporary Commission on Financial Oversight of the District of Columbia, for which fiscal 1980 outlays were $11,622 thousand.

Source: Office of Management and Budget.

C20. Federal Direct Expenditures by Character and Payments to Other Governments

Selected Fiscal Years 1902-1983

(Millions)

Year	Total	Direct						Payments to other governments
		Total direct [a]	Current operation	Capital outlay	Assistance and subsidies	Interest	Insurance trust [b]	
1902	$572	$565	$498	$38	–	$29	–	$7
1913	970	958	816	119	–	23	–	12
1922	3,763	3,645	2 487	161	–	988	$9	118
1927	3,533	3,410	2,442	174	–	764	30	123
1932	4,266	4,034	3,083	318	–	582	51	232
1936	9,165	8,257	6,312	1,162	–	717	66	908
1940	10,061	9,177	6,686	1,311	–	899	281	884
1942	35,549	34,662	26,276	6,991	–	1,026	369	887
1944	100,520	99,448	92,254	4,555	–	2,151	488	1,072
1946	66,534	65,640	59,123	1,566	–	3,865	1,086	894
1948	35,592	33,821	26,790	1,291	–	4,323	1,417	1,771
1950	44,800	42,429	31,839	1,671	–	4,404	4,515	2,371
1952	71,568	68,984	37,579	17,437 [c]	$5,916	4,262	3,790	2,585
1954	77,692	74,725	40,986	18,244	5,637	4,796	5,061	2,967
1956	75,991	72,644	38,582	14,956	6,595	5,311	7,200	3,347
1958	86,054	81,219	40,775	16,852	7,119	6,116	10,356	4,835
1960	97,284	90,289	45,336	16,842	6,884	7,662	13,565	6,994
1962	113,428	105,693	55,410	18,429	7,952	7,162	16,740	7,735
1964	125,949	115,852	61,809	17,818	8,865	8,293	19,067	10,097
1966	143,022	129,907	70,276	17,652	9,048	9,589	23,342	13,115
1968	184,464	166,411	90,204	21,326	10,801	11,607	32,474	18,053
1970	208,190	184,933	99,105	17,869	12,674	14,037	41,248	23,257
1971	226,157	198,657	102,884	15,686	15,253	16,599	48,235	27,500
1972	242.186	208,602	100,130	20,816	16,456	17,114	54,086	33,584
1973	272,709	231,441	110,228	20,091	18,538	18,332	64,252	41,268
1974	295,488	252,634	115,019	19,166	21,924	22,450	74,075	42,854
1975	341,517	291,889	124,237	21,798	32,824	25,005	88,025	49,628
1976	391,085	322,028	130,944	25,100	35,245	29,306	101,433	69,057
1977	433,340	359,324	142,346	30,006	35,760	33,276	117,936	74,016
1978	479,297	400,125	152,946	36,289	40,263	39,330	131,297	79,172
1979	537,338	452,011	172,764	39,960	43,167	48,768	147,352	85,327
1980	617,166	526,330	209,199	36,492	48,776	61,286	170,576	90,836
1981	719,249	624,640	241,196	48,903	51,692	80,510	202,339	94,609
1982	796,483	710,469	265,891	62,835	51,817	101,816	228,110	86,014
1983	874,264	785,725	290,781	80,744	55,371	108,735	250,094	88,539

[a] Amounts for capital outlay other than construction (equipment and land and existing structures) and for assistance and subsidies included in current operation for fiscal years 1902 through 1950. Capital outlay expenditures for these years include construction only.

[b] Includes withdrawals of retirement contributions and employee retirement benefits; Old-Age, Survivors, Disability and Health Insurance; Veterans' Life Insurance; and Railroad Retirement benefits.

[c] Capital outlay expenditures for land and existing structures included in current operation for fiscal year 1952.

Source: Department of Commerce, Bureau of the Census.

C21. Postal Receipts and Expenditures

Fiscal Years 1939-1984

(Millions)

Fiscal year	Postal revenues [a]	Postal expenditures [b]	Surplus or deficit (-)
1939	$746	$785	$-39
1940	767	808	-41
1941	813	837	-24
1942	860	874	-14
1943	966	953	14
1944	1,113	1,069	44
1945	1,314	1,145	169
1946	1,225	1,354	-129
1947	1,299	1,505	-206
1948	1,411	1,688	-277
1949	1,572	2,149	-577
1950	1,677	2,223	-545
1951	1,777	2,341	-565
1952	1,947	2,667	-720
1953	2,092	2,742	-650
1954	2,263	2,575	-312
1955	2,337	2,693	-356
1956	2,419	2,882	-463
1957	2,548	3,065	-518
1958	2,583	3,257	-674
1959	3,061	3,835	-774
1960	3,334	3,822	-488
1961	3,483	4,348	-865
1962	3,609	4,343	-734
1963	3,870	4,640	-770
1964	4,394	4,971	-578
1965	4,663	5,467	-805
1966	5,039	5,927	-888
1967	5,326	6,468	-1,141
1968	5,714	6,794	-1,080
1969	6,353	7,273	-920
1970	6,570	8,080	-1,510
1971	6,907	9,090	-2,183
1972	9,489	9,843	-355
1973	9,934	10,091	-157
1974	12,071	12,344	-273
1975	12,551	13,664	-1,112
1976	12,937	14,113	-1,176
1977	14,842	15,530	-688
1978	16,388	15,923	465
1979	18,341	17,465	876
1980	19,612	19,182	430
1981	21,223	21,468	-246
1982	23,856	23,127	729
1983	24,790	24,173	617
1984	26,557	26,440	117

[a] Excludes advances from Treasury to cover postal deficiencies.

[b] Beginning 1954, excludes extraordinary expenditures (e.g., estimated amounts of postage that would have been collected on certain free or reduced-rate mailings).

Source: Treasury Department and Office of Management and Budget.

C22. Commodity Credit Corporation Net Realized Losses or Costs of Price-Support and Related Programs[a]

October 17, 1933-September 30, 1984
(Millions)

Commodity or item	Realized losses and costs[b]	
	October 17, 1933-September 30, 1984	Fiscal year 1984
Total	$106,943.8	$8,518.4
Commodity operations	88,013.5	7,042.8
Feed grains	36,500.5	1,933.7
Corn (and products)	28,839.6	1,607.4
Grain sorghum	5,755.7	215.8
Barley	1,495.0	106.9
Oats and rye (and products)	410.3	3.6
Wheat (and products)	18,912.6	2,436.4
Rice (and products)	2,233.2	382.9
Tobacco	286.1	.1
Cotton	15,164.5	570.3
Dairy	11,732.1	1,619.5
Butter	3,941.6	424.7
Cheese	3,677.6	966.7
Milk and whey	4,847.8	709.1
Dairy product stabilization, and milk marketing fees collected	(734.9)	(481.0)
Oils and oilseeds[c]	1,743.6	(25.8)
Beans, dry edible	133.1	([d])
Other commodities	1,307.8	125.7
Other costs and losses		
Storage facilities	14.6	.3
Research expenses	43.6[e]	—
Emergency feed program	606.1	([d])
Crop insurance indemnity payments	250.0	—
Accounts and notes receivable	44.1	3.7
Other assets charged off	48.8	5.6
Offshore procurement premiums	79.1	—
Strategic and other materials	9.2	—
Ocean transportation on commodities donated through voluntary agencies	10.0	9.7
Eradication of animal and plant diseases	80.5	66.7
Export market promotion program	1.9	1.9
Guarantee fees collected	(82.2)	(26.3
Interest, net	12,550.6	1,033.6
Operating expenses, net	3,171.7	380.4
Net income (expense), general	15,722.3	1,414.0
Wartime consumer subsidy program	2,102.3	—

[a] After deduction of realized gains. Includes price-support and commodity export programs, supply and foreign purchase, emergency feed program, and special milk program for children. Excludes cost of programs operated under specific statutory authority for separate reimbursement.

[b] Totals are net, including gains (negative figures) in some commodities or items.

[c] Chiefly peanuts and products.

[d] Less than $50,000.

[e] Includes $28.8 million for cotton research and promotion.

Source: Department of Agriculture, Commodity Credit Corporation.

C23. Major U.S. Government Foreign Assistance by Program

Selected Periods July 1, 1945-December 31, 1983[a]

(Millions)

Program	July 1, 1945 through Dec. 31, 1983	Calendar years		
		1981	1982	1983[a]
Total, net	$246,663	$10,548	$11,909	$11,347
Investment in six international financial institutions[b]	11,713	1,142	1,007	1,369
Assistance programs, net	234,950	9,407	10,902	9,978
New grants, net[c]	170,336	5,284	6,112	6,411
Gross new grants	172,817	5,288	6,116	6,415
Military aid[d]	74,396	1,154	1,448	1,289
Economic and technical aid[e]	98,421	4,134	4.668	5,126
Less: Reverse grants and returns	2,480	4	4	4
New credits, net[c]	62,861	4,136	4.788	3,570
Gross new credits	123,458	8,102	8,594	8,141
Export-Import Bank[f]	42,911	3,058	2,276	2,567
Foreign Assistance Act	48,789	3,860	4,501	4,514
Country program loans	25,165	1,143	1,125	969
Financing military sales	22,357	2,709	3,366	3,536
Social progress trust fund	874	1	-1	5
Other	393	7	11	4
Agricultural Trade Development and Assistance Act[g]	17,227	808	768	797
Commodity Credit Corporation Charter Act[h]	7,260	366	39	257
Other	7,272	9	1,010	7
Less: Principal collections	60,597	3,966	3,806	4,571
Other assistance programs[i]	1,752	-15	1	-3

[a] Data for 1983 are preliminary.

[b] The Inter-American Development Bank, Asian Development Bank, International Bank for Reconstruction and Development, International Development Association, International Finance Corporation, African Development Fund, and African Development Bank.

[c] New grants are largely outright gifts. New credits are loans or other agreements which give rise to specific obligations to repay, over a period of years, usually with interest.

[d] Includes military supplies and services, multilateral construction program contributions, lend-lease, Chinese and Japanese military aid under the Foreign Assistance Act; and other military aid.

[e] Includes surplus agricultural commodities, civilian supplies, Inter-American and other special country programs, the Peace Corps, and other technical and economic aid.

[f] Direct loans less reimbursements by private participants.

[g] Public Law 83-480.

[h] Public Law 80-806.

[i] Through net accumulation of foreign currency claims and including aid under the Mutual Security Acts, Commodity Credit Corporation Charter Act, Agricultural Trade Development and Assistance Act, and triangular trade operations.

Source: Department of Commerce, Bureau of Economic Analysis.

C24. Net U.S. Foreign Grants and Credits by Region and Country

Selected Periods July 1, 1945-December 31, 1983[a]

(Millions)

Region and country	July 1, 1945 through Dec. 31, 1983	Calendar years		
		1981	1982	1983
Total (net)	$246,663	$10,548	$11,909	$11,347
Under assistance programs	234,950	9,407	10,902	9,978
Military grants	73,848	1,150	1,444	1,285
Other grants and credits	161,101	8,256	9,458	8,693
Western Europe	42,426	159	-162	101
Military grants	18,373	228	306	212
Other grants and credits	24,053	-69	-468	-111
Austria	1,108	12	8	(b)
Belgium and Luxembourg	658	-11	-15	-17
France	3,992	35	-4	6
Germany	2,838	-12	-8	-6
Italy	3,212	123	-28	-25
Netherlands	785	-33	-26	-20
Portugal	749	-117	-80	23
Spain	1,916	48	-10	81
United Kingdom	5,135	-125	-208	-119
Yugoslavia	2,215	12	-31	19
Other and unspecified	1,535	-1	-66	-53
Eastern Europe	2,781	174	44	13
Poland	1,757	236	76	33
Near East and South Asia	74,812	5,168	6,047	5,913
Military grants	16,299	725	791	760
Other grants and credits	58,513	4,443	5,256	5,153
Bangladesh	1,929	129	202	218
Egypt	10,259	1,397	2,133	1,780
Greece	2,168	-66	-75	8
India	9,847	215	89	47
Iran	547	(b)	—	-306
Israel	16,542	1,797	1,730	2,322
Pakistan	5,696	94	157	342
Turkey	5,408	376	645	368
Other and unspecified	6,117	501	375	374
Africa	13,193	1,239	1,178	1,183
Military grants	654	7	78	130
Other grants and credits	12,539	1,232	1,100	1,053
Far East and Pacific	69,183	947	806	1,193
Military grants	36,436	159	191	54
Other grants and credits	32,747	788	615	1,139
China (Taiwan)	2,833	191	34	-43
Indonesia	3,274	10	14	251
Japan	2,377	68	-83	-15
Korea, Republic of	8,490	193	337	448
Philippines	2,468	42	29	215
Thailand	1,004	31	44	45
Other and unspecified	12,301	253	240	238
Western Hemisphere	18,828	594	1,854	718
Military grants	1,615	23	73	130
Other grants and credits	17,213	571	1,781	588
Other international organizations and unspecified areas	13,729	1,125	1,134	858
Military grants	472	7	4	(b)
Other grants and credits	13,257	1,118	1,130	858
Investment in international agencies	11,713	1,142	1,007	1,369
African Development Bank	18	—	—	18
African Development Fund	48	—	—	23
Asian Development Bank	497	49	59	56
Inter-American Development Bank	3,717	294	189	235
International Bank for Reconstruction and Development	933	132	48	34
International Development Association	6,353	655	697	1,002
International Finance Corporation	147	11	14	—

[a] Data for 1983 are preliminary.

[b] Less than $500,000.

Source: Department of Commerce, Bureau of Economic Analysis.

C25. Net Federal Direct Loan Outlays by Agency or Program

Fiscal Years 1984-1986[a]

(Millions)

Agency or program	Net outlays [b]		
	1984	1985	1986
Total, direct loan outlays [c]	$6,323	$15,234	$-276
Funds appropriated to the President:			
International security assistance	3,315	3,192	2,771
International development assistance	77	101	104
Agriculture:			
Farmers Home Administration			
Agricultural credit	1,541	2,567	-2,149
Rural housing	1,180	2,043	132
Rural development	320	584	335
Commodity Credit Corporation	-6,249	1,582	-1,167
Public Law 480 long-term export credits	468	761	647
Rural Electrification Administration	2,002	3,446	2,573
Rural telephone bank	74	134	133
Commerce	-82	-40	-70
Education	222	256	408
Energy	404	306	15
Health programs	-69	-7	-15
Housing and Urban Development:			
Low-rent public housing	1,125	-1,248	-35
Government National Mortgage Association	-1,083	-867	-667
Other housing programs	-170	703	513
Interior	44	63	46
Transportation:			
Railroad programs	-924	35	1
Other	-35	131	70
Veterans Administration:			
Housing loans and default claims	-463	-75	-112
Insurance policy and other loans	-48	-32	-33
Loans to the District of Columbia	84	-107	-36
Export-Import Bank	621	993	195
Federal Deposit Insurance Corporation	3,327	152	111
Federal Home Loan Bank Board	587	14	117
National Credit Union Administration	235	33	27
Small Business Administration:			
Business and investment loans	275	588	-2,734
Disaster loans	-536	-157	-1,452
Tennessee Valley Authority	140	92	90
United States Railway Association	-37	—	—
Other agencies and programs	-20	-7	-96

[a] Data for 1985 and 1986 are estimates from the *Budget* presented in February 1985.

[b] Net loan outlays equal disbursements less repayments. Foreign currency transactions are excluded from the budget totals.

[c] Includes loans of off-budget Federal entities. Direct loan activities of the Federal Financing Bank are not shown separately, but are attributed to the originating agency or program.

Source: Office of Management and Budget.

C26. Outstanding Federal Direct, Guaranteed, and Insured Loans by Agency or Program

End of Fiscal Years 1984-1986[a]

(Millions)

Agency or program	1984		1985		1986	
	Guaranteed loans[b]	Direct loans[b]	Guaranteed loans[b]	Direct loans[b]	Guaranteed loans[b]	Direct loans[b]
Total	$386,661	$229,301	$406,884	$244,535	$438,786	$244,259
Funds appropriated to the President:						
International security assistance	200	24,037	180	27,230	160	30,000
International development assistance	1,293	12,123	1,451	12,225	1,657	12,329
Agriculture:						
Farmers Home Administration						
Agricultural credit	1,128	25,927	1,134	28,494	2,512	26,345
Rural housing	993	27,201	787	29,244	857	29,376
Rural development	3,206	7,333	3,233	7,917	3,023	8,252
Commodity Credit Corporation	4,690	9,759	7,431	11,339	9,046	10,174
Public Law 480 long-term export credits	–	9,269	–	10,030	–	10,677
Rural Electrification Administration:						
Rural electrification and telephone revolving fund	910	34,287	900	37,733	938	40,306
Rural Telephone Bank	–	1,327	–	1,461	–	1,594
Commerce:						
Economic development	407	725	353	681	308	622
National Oceanic and Atmospheric Administration	156	–	131	–	66	–
International Trade Administration and other	22	119	34	122	–	112
Education	31,962	15,576	36,383	15,831	39,745	16,239
Energy	34	1,300	104	1,606	140	1,622
Health and Human Services:						
Health programs	1,683	855	1,863	850	1,883	834
Housing and Urban Development:						
Low-rent public housing	19,985	3,394	6,673	2,146	6,348	2,112
Federal Housing Administration	170,032	4,166	184,800	4,187	201,007	4,075
Government National Mortgage Association	176,485	2,383	206,175	1,515	233,939	849
Other housing programs	62	6,077	60	6,759	67	7,384
Interior	85	483	131	546	141	592
Transportation:						
Federal ship financing fund	7,046	270	6,713	443	6,446	503
Railroad programs	76	718	81	752	91	753
Other	1,490	301	1,445	259	1,402	269
Treasury:						
Guarantee of New York City notes	828	–	438	–	205	–
Biomass energy development	213	–	475	–	468	–
Veterans Administration:						
Housing loans and default claims	125,390	1,234	134,940	1,159	144,344	1,048
Insurance policy and other loans	–	1,363	–	1,331	–	1,298
Loans to the District of Columbia	–	1,883	–	1,776	–	1,740
Export-Import Bank	5,684	17,504	6,586	18,497	7,264	18,692
Federal Deposit Insurance Corporation	–	3,923	–	4,074	–	4,185
Federal Home Loan Bank Board	1,763	1,156	1,940	1,170	2,204	1,287
National Credit Union Administration	24	290	–	323	–	349
Small Business Administration:						
Business and investment loans	8,534	4,595	8,874	5,183	7,645	2,449
Disaster loan fund	4	4,960	1	4,803	–	3,351
Pollution control bond guarantees	325	–	395	–	395	–
Tennessee Valley Authority	1	1,820	1	1,912	1	2,002
Synthetic Fuels Corporation	–	–	78	–	497	–
United States Railway Association	–	1	–	1	–	1
Other agencies and programs	818	2,945	787	2,937	776	2,839
Deduction for secondary guaranteed loans	-176,485	–	-206,175	–	-233,939	–
Deduction for guaranteed loans held as direct loans	-2,382	–	-1,515	–	-849	–

[a] Data for 1985 and 1986 are estimates from the *Budget* presented in February 1985.

[b] Data include transactions of off-budget Federal entities, primarily the Federal Financing Bank. Agency-guaranteed loans that are disbursed as direct loans by the FFB are shown in the table only as direct loans and are attributed to the appropriate agency or program. The guaranteed loan totals are primary guarantees only. To avoid double counting, secondary guarantees and guaranteed loans held as direct loans are deducted.

Source: Office of Management and Budget

C27. Gross Outlays and Applicable Collections of Public Enterprise Funds by Agency or Program[a]

Fiscal Years 1984-1986[b]

(Millions)

Agency or program	1984		1985		1986	
	Gross outlays	Applicable receipts	Gross outlays	Applicable receipts	Gross outlays	Applicable receipts
Total	$116,872	$100,278	$124,896	$89,012	$101,464	$81,894
Funds appropriated to the President:						
Foreign assistance	613	365	683	444	–	–
Agriculture:						
Commodity Credit Corporation	31,736	24,421	26,977	11,946	23,177	12,655
Farmers Home Administration:						
Rural housing insurance fund	10,048	7,708	9,607	7,380	5,586	3,095
Agricultural credit insurance fund	13,717	11,240	10,852	9,243	6,657	5,458
Rural development insurance fund	2,639	1,886	2,558	1,849	1,817	1,070
Federal Crop Insurance Corporation	680	231	544	322	579	495
Rural Electrification Administration	1,217	1,198	1,718	1,638	1,347	1,247
Commerce	45	108	76	121	59	115
Education	149	387	171	306	162	198
Energy	2,538	2,767	2,848	2,882	3,451	4,105
Health and Human Services	74	42	83	60	85	57
Housing and Urban Development:						
Public and Indian Housing Program	1,534	423	14,447	–	1,964	–
Federal Housing Administration Fund	2,963	3,329	2,941	3,743	2,789	4,119
Other	4,034	2,775	2,314	2,420	1,865	2,068
Interior	405	458	450	437	433	422
Transportation	362	294	518	395	340	342
Treasury	649	895	3	284	3,358	292
General Services Administration	126	56	187	132	8	8
Veterans Administration	2,776	2,500	2,753	2,404	2,443	2,650
Other independent agencies:						
Export-Import Bank	3,627	2,560	4,143	2,784	4,078	3,475
Federal Emergency Management Agency	536	377	499	422	646	557
Federal Home Loan Bank Board:						
Federal Savings and Loan Insurance Corporation	1,477	2,038	2,316	1,966	2,146	2,089
Revolving fund	72	71	72	72	76	76
National Credit Union Administration	611	418	593	1,415	658	754
Small Business Administration[c]	1,430	1,433	1,837	1,413	–	–
Tennessee Valley Authority	4,970	4,619	5,476	4,797	5,157	4,952
Other[d]	27,842	27,678	30,229	30,139	32,583	31,598

[a] These are funds which finance a cycle of operations, in which the expenditures generate receipts available for continuing use. They include most government-owned corporations and various unincorporated enterprises, as well as agencies financed outside the budget.

[b] Data for 1985 and 1986 are estimates from the *Budget* presented in February 1985.

[c] Reflects proposed abolishment of the Small Business Administration and transfer of activities to the Departments of Commerce and Treasury.

[d] Primarily activities of the Postal Service Fund.

Source: Office of Management and Budget.

C28. Federal Trust Fund Receipts and Expenditures by Fund[a]

Selected Fiscal Years 1959-1986[b]

(Millions)

Trust fund	1959	1969	1984	1985	1986
Total [c]					
Receipts	$16,769	$52,009	$338,103	$396,495	$421,302
Outlays	18,291	43,284	305,198	346,405	359,901
Old-age and survivors insurance trust fund					
Receipts	8,109	27,348	181,128	199,818	217,240
Outlays	9,380	24,690	180,866	193,607	204,178
Disability insurance trust fund					
Receipts	929	3,705	([d])	([d])	([d])
Outlays	361	2,613	([d])	([d])	([d])
Health insurance trust funds					
Receipts	—	7,255	68,257	75,672	83,019
Outlays	—	6,598	62,669	71,803	73,279
Railroad employees retirement funds					
Receipts	758	1,614	8,442	9,502	9,966
Outlays	778	1,498	5,728	7,916	8,090
Unemployment trust fund					
Receipts	1,997	3,852	29,892	28,300	27,146
Outlays	3,054	2,792	26,089	22,787	22,139
Federal employees retirement funds					
Receipts	1,741	3,776	36,761	40,016	41,684
Outlays	792	1,826	22,105	23,331	24,250
Airport and airway trust funds					
Receipts	—	—	3,045	3,733	3,196
Outlays	—	—	1,392	2,694	3,884
Highway trust funds					
Receipts	2,088	4,690	12,858	14,589	15,036
Outlays	2,613	4,151	10,617	13,401	14,353
Foreign military sales trust fund					
Receipts	—	959	11,237	12,100	12,400
Outlays	—	1,062	10,936	11,900	12,500
Veterans' life insurance funds [e]					
Receipts	697	751	1,272	1,270	1,316
Outlays	642	703	974	1,031	1,088
Black lung disability trust fund					
Receipts	—	—	865	941	972
Outlays	—	—	865	944	972
State and local government assistance trust fund					
Receipts	—	—	4,567	4,567	—
Outlays	—	—	4,567	4,610	1,162
Military retirement trust fund [f]					
Receipts	—	—	—	27,146	30,031
Outlays	—	—	—	15,838	17,796
Other trust funds [g]					
Receipts	585	288	1,804	2,053	3,208
Outlays	806	288	1,539	1,863	2,558
Trust revolving funds [h]					
Outlays	—	-708	-1,124	-2,108	-2,437
Intrafund transactions	-135	-523	-4,382	-4,149	-3,576
Proprietary receipts from the public	—	-1,705	-17,644	-19,063	-20,337

[a] Does not include operations of deposit funds and government-sponsored enterprises.
[b] Data for 1985 and 1986 are estimates from the *Budget* presented in February 1985.
[c] Totals are net of intrafund transactions and proprietary receipts from the public.
[d] For 1984, 1985 and 1986, old-age and survivors insurance trust fund data include disability insurance trust fund.
[e] Includes Government Life Insurance Fund.
[f] This fund was established beginning in 1985.
[g] Includes principally District of Columbia, Indian tribal funds, adjusted certificates fund, National Mortgage Association Trust Fund, increment resulting from reduction in weight of gold dollar, and funds appropriated to the President.
[h] Outlays are stated net of offsetting collections.

Source: Office of Management and Budget and Treasury Department.

C29. Estimated Growth of Old-Age and Survivors and Disability Insurance Trust Funds

Selected Calendar Years 1940-1989[a]

(Millions)

Year	Contributions	Benefit payments	Administrative expenses	Transfers to railroad retirement account	Interest on fund [b]	Balance in fund at end of year [c]
A. OLD-AGE AND SURVIVORS INSURANCE TRUST FUND						
1940	$325	$35	$26	–	$43	$2,031
1945	1,285	274	30	–	134	7,121
1950	2,667	961	61	–	257	13,721
1955	5,713	4,968	119	$-7	454	21,663
1960	10,866	10,677	203	318	516	20,324
1965	16,017	16,737	328	436	593	18,235
1970	30,256	28,798	471	579	1,515	32,454
1971	33,723	33,413	514	613	1,667	33,789
1972	37,781	37,122	674	724	1,794	35,318
1973	45,975	45,741	647	783	1,928	36,487
1974	52,081	51,618	865	909	2,159	37,777
1975	56,816	58,517	896	982	2,364	36,987
1976	63,362	65,705	959	1,212	2,301	35,388
1977	69,572	73,121	981	1,208	2,227	32,491
1978	75,471	80,361	1,115	1,589	2,008	27,520
1979	87,919	90,573	1,113	1,448	1,797	24,660
1980	103,456	105,083	1,154	1,442	1,845	22,823
1981	122,627	123,803	1,307	1,585	2,060	21,490
1982	123,673	138,806	1,519	1,793	845	22,088
1983	138,337	149,215	1,534	2,251	6,706	19,672
1984	164,121	157,847	1,632	2,404	2,267	27,117
1985	177,599	166,821	1,742	2,334	1,511	32,391
1986	192,472	179,435	1,828	2,359	2,677	39,098
1987	207,225	192,062	1,971	2,466	4,443	54,383
1988	235,573	205,119	2,122	2,531	7,205	92,619
1989	253,679	218,781	2,280	2,514	10,928	139,689
B. DISABILITY INSURANCE TRUST FUND						
1960	$1,010	$568	$36	$-5	$53	$2,289
1965	1,188	1,573	90	24	59	1,606
1970	4,481	3,085	164	10	277	5,614
1971	4,620	3,758	205	13	361	6,645
1972	5,107	4,473	233	24	414	7,457
1973	5,932	5,718	190	20	458	7,927
1974	6,826	6,903	217	22	500	8,109
1975	7,444	8,505	256	29	502	7,354
1976	8,233	10,055	285	26	422	5,745
1977	9,138	11,547	399	([d])	304	3,370
1978	13,413	12,599	325	30	256	4,226
1979	15,114	13,786	371	30	358	5,630
1980	13,255	15,515	368	-12	485	3,629
1981	16,738	17,192	436	29	172	3,049
1982	21,995	17,376	590	26	546	2,691
1983	17,991	17,524	625	28	1,569	5,195
1984	15,945	17,898	626	22	1,174	3,959
1985	17,123	19,459	761	63	812	4,386
1986	18,505	19,481	790	68	624	5,974
1987	19,927	20,473	809	66	544	5,393
1988	22,579	21,508	851	66	567	6,455
1989	24,311	22,664	907	62	698	8,227

---

[a] Beginning in 1985, data are projections reflecting changes that would occur, under automatic provisions of the law, based on an intermediate level of assumptions as to the future course of real gross national product, average wages, the consumer price index, and unemployment.

[b] The amounts shown for 1983 include $6,677 million for OASI and $660 million for DI in interest on retroactive government contributions on wage credits for military service in 1957-82 and unnegotiated benefit checks issued before 1983.

[c] In addition to the items shown here, transactions affecting fund balances are income from taxation of benefits (beginning in 1984), reimbursements from the general fund of the Treasury, and interfund borrowing transfers.

[d] Less than $500,000.

Source: Board of Trustees, Federal Old-Age and Survivors Insurance and Disability Insurance Trust Funds.

C30. Estimated Progress of the Federal Highway Trust Fund

Actual Fiscal Years 1957-1984 and Estimated Fiscal Years 1985-1989[a]

(Millions)

Fiscal year	Receipts			Expenditures			Balance in fund end of fiscal year
	Total	Excise taxes [b] (net)	Interest on investments (net) [c]	Total	Interstate	Noninterstate	
Actual:							
1957	$1,482	$1,479	$3	$966	$211	$755	$516
1958	2,044	2,026	18	1,511	673	838	1,049
1959	2,087	2,074	13	2,613	1,501	1,112	523
1960	2,536	2,539	-3	2,940	1,861	1,079	119
1961	2,799	2,798	1	2,619	1,719	900	299
1962	2,956	2,949	7	2,784	1,914	870	471
1963	3,293	3,279	14	3,017	2,109	908	747
1964	3,539	3,519	20	3,645	2,635	1,010	641
1965	3,670	3,659	11	4,026	3,016	1,010	285
1966	3,924	3,917	7	3,965	2,978	987	244
1967	4,455	4,441	14	3,974	2,976	998	725
1968	4,428	4,394	34	4,171	3,207	964	982
1969	4,690	4,637	53	4,151	3,149	1,002	1,521
1970	5,469	5,354	115	4,378	3,289	1,089	2,612
1971	5,725	5,542	183	4,685	3,456	1,229	3,652
1972	5,528	5,322	206	4,690	3,468	1,222	4,490
1973	5,912	5,665	247	4,811	3,395	1,416	5,591
1974	6,675	6,260	415	4,599	3,017	1,582	7,667
1975	6,774	6,188	586	4,844	2,902	1,942	9,597
1976	6,000	5,413	587	6,520	3,429	3,091	9,077
1977	7,302	6,709	593	6,147	2,979	3,168	10,164
1978	7,567	6,905	662	6,058	2,846	3,212	11,673
1979	8,046	7,189	857	7,155	3,449	3,706	12,564
1980	7,647	6,620	1,027	9,212	n.a.	n.a.	10,999
1981	7,434	6,305	1,129	9,174	n.a.	n.a.	9,259
1982	7,822	6,743	1,079	8,035	n.a.	n.a.	9,046
1983	9,375	8,297	1,078	8,841	n.a.	n.a.	9,581
1984	12,858	11,743	1,116	10,617	n.a.	n.a.	11,822
Estimated:							
1985	14,589	13,318	1,271	13,401	n.a.	n.a.	13,009
1986	15,036	13,621	1,415	14,353	n.a.	n.a.	13,692
1987	15,273	13,835	1,438	14,979	n.a.	n.a.	13,986
1988	15,413	14,032	1,381	15,253	n.a.	n.a.	14,145
1989	15,572	14,299	1,273	15,721	n.a.	n.a.	13,996

[a] Under legislation enacted through July 1983. Under present law the fund is scheduled to terminate on September 30, 1988. Effective March 31, 1983, a portion of the fund is earmarked for mass transit.

[b] Taxes on motor fuels, trucks, buses, trailers, tires, use of certain vehicles, lubricating oils, parts and accessories, inner tubes, and tread rubber. (For tax rates see Table C50.)

[c] Receipts of interest on investments netted by payment of interest on general fund advances.

Source: Treasury Department.

C31. Total and Per Capita Federal Budget Receipts[a]

Selected Fiscal Years 1789-1984[b]

(Millions, Except Per Capita)

Year	Total receipts[c]		Income and profit taxes	Customs[d]	Employment taxes[e]	Other[f]
	Amount	Per capita				
1789-91	$4	$1.02	–	$4	–	–
1800	10	1.89	–	9	–	$1
1810	9	1.25	–	9	–	(g)
1820	15	1.56	–	15	–	(g)
1830	22	1.71	–	22	–	(g)
1840	14	.82	–	13	–	(g)
1850	40	1.72	–	40	–	(g)
1860	53	1.68	–	53	–	(g)
1870	380	9.50	$38	195	–	147
1880	311	6.19	–	187	–	124
1890	373	5.90	–	230	–	143
1900	528	6.94	–	233	–	295
1910	624	6.75	21	334	–	269
1920	5,728	53.80	3,945	323	–	1,460
1930	3,626	29.46	2,411	587	–	628
1940	5,696	43.34	2,125	349	$834	2,388
1942	13,458	100.62	7,960	389	1,185	3,924
1944	42,225	315.41	34,655	431	1,738	5,401
1946	40,862	297.77	30,885	435	1,701	7,841
1948	42,406	292.62	31,171	422	2,381	8,432
1950	39,882	264.61	28,263	423	2,645	8,551
1951	51,745	338.26	37,753	624	3,627	9,741
1952	66,202	426.40	51,347	551	4,464	9,840
1953	70,799	448.62	54,363	613	4,718	11,105
1954	73,137	455.71	53,915	562	5,267	13,393
1955	68,945	421.29	49,919	606	6,031	12,389
1956	78,298	469.62	56,639	705	7,125	13,829
1957	83,964	494.44	60,597	754	7,463	15,150
1958	84,234	487.44	59,115	800	8,699	15,620
1959	84,362	479.94	58,883	948	8,905	15,626
1960	97,730	546.81	67,151	1,123	11,337	18,118
1961	100,365	552.58	67,918	1,008	12,775	18,664
1962	105,941	574.18	71,945	1,171	12,977	19,848
1963	113,132	604.07	75,324	1,241	14,886	21,682
1964	119,810	630.67	78,891	1,284	17,125	22,509
1965	122,863	638.15	79,792	1,478	17,550	24,043
1966	138,112	709.54	92,132	1,811	20,890	23,279
1967	159,134	809.45	104,288	1,972	28,105	24,769
1968	165,047	831.14	108,149	2,113	29,487	25,298
1969	200,676	1,000.89	135,778	2,387	34,841	27,669
1970	209,883	1,035.35	138,689	2,494	39,520	29,180
1971	207,348	1,010.68	131,072	2,657	42,217	31,401
1972	227,544	1,097.15	143,805	3,394	46,568	33,777
1973	257,975	1,233.53	164,157	3,308	55,356	35,154
1974	293,014	1,390.72	184,648	3,444	66,428	38,494
1975	321,050	1,512.66	202,146	3,782	75,565	39,557
1976	333,708	1,559.73	205,752	4,209	80,317	43,430
1977	393,195	1,821.07	246,976	5,287	92,610	48,322
1978	440,598	2,024.82	278,438	6,729	104,411	51,020
1979	506,721	2,307.36	322,994	7,640	120,711	55,376
1980	572,641	2,583.28	359,928	7,482	139,273	65,958
1981	663,991	2,901.69	406,583	8,523	163,516	85,369
1982	690,421	2,988.54	418,600	9,278	181,027	81,516
1983	687,581	2,944.71	411,410	9,060	186,197	80,914
1984	750,269	3,183.98	434,905	11,791	212,612	90,961

---

[a] On the basis of warrants issued from 1789 to 1915; on Daily Treasury Statement basis from 1916 to 1952; on Monthly Treasury Statement basis for 1953 and subsequent years. General, special, emergency, and trust accounts combined from 1789 through 1930.

[b] Data for 1954 onward reflect changes in the concept of the Federal budget.

[c] Internal revenue plus customs and Federal unemployment insurance taxes before refunds. Tax receipts by source net of refunds are shown in Table C3.

[d] Includes the tonnage tax through 1931.

[e] Includes old-age, survivors, disability, and hospital insurance; and railroad retirement taxes. Excludes state unemployment insurance tax deposits.

[f] Includes excise, estate and gift, Federal unemployment, railroad unemployment, and state unemployment taxes deposited with the Treasury (1954-1984); other contributions for social insurance; and miscellaneous receipts and taxes.

[g] Less than $500,000.

Source: Treasury Department; per capita computations by Tax Foundation.

C32. Federal Tax Collections by Type of Tax[a]

Selected Fiscal Years 1960-1986[b]

Type of tax	1960	1970	1975	1980	1984	1985	1986
				Amount (millions)			
Total	$90,514	$187,689	$269,996	$500,933	$645,019	$714,249	$770,423
Individual income tax	40,715	90,412	122,386	244,069	296,206	329,677	358,889
Corporate income tax	21,494	32,829	40,621	64,600	56,893	66,403	74,088
Employment taxes[c]	11,248	39,133	75,199	138,748	211,933	238,058	259,331
Unemployment taxes[d]	2,667	3,470	6,771	15,336	25,138	25,586	25,309
Excise taxes[e]	11,676	15,705	16,551	24,329	37,361	36,995	34,998
Estate and gift taxes	1,606	3,644	4,611	6,389	6,010	5,603	5,345
Customs duties	1,105	2,430	3,676	7,174	11,370	11,809	12,342
Miscellaneous taxes	3	66	181	288	108	118	121
				Percentage distribution			
All taxes	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Individual income tax	45.0	48.2	45.3	48.7	45.9	46.2	46.6
Corporate income tax	23.7	17.5	15.0	12.9	8.8	9.3	9.6
Employment taxes	12.4	20.9	27.9	27.7	32.9	33.3	33.7
Unemployment taxes	2.9	1.8	2.5	3.1	3.9	3.6	3.3
Excise taxes	12.9	8.4	6.1	4.9	5.8	5.2	4.5
Estate and gift taxes	1.8	1.9	1.7	1.3	.9	.8	.7
Customs duties	1.2	1.3	1.4	1.4	1.8	1.7	1.6
Miscellaneous taxes	([f])	([f])	.1	.1	([f])	([f])	([f])

[a] Net of refunds.

[b] Data for 1985 and 1986 are estimates from the *Budget* presented in February 1985.

[c] Old-age, survivors, disability, and hospital insurance; and railroad retirement.

[d] Includes state taxes deposited in Treasury.

[e] For details by type of tax, see Table C49. Includes collections from windfall profits tax beginning 1980.

[f] Less than .05%.

Source: Office of Management and Budget and Tax Foundation computations.

C33. Federal Tax Index and Tax Receipts by Type of Tax[a]

Calendar Years 1965-1984

Year	All taxes	Personal income taxes	Corporate profits taxes	Indirect business taxes[b]	Social insurance contributions	Estate and gift
	Tax index, 1967 = 100					
1965....	82.8	79.4	96.2	101.6	68.8	91.8
1966....	94.3	91.1	104.7	95.2	90.7	99.4
1967....	100.0	100.0	100.0	100.0	100.0	100.0
1968....	116.0	118.9	120.1	111.3	110.7	102.1
1969....	131.1	142.2	120.1	117.5	127.3	116.2
1970....	127.5	138.1	102.0	119.3	134.3	120.1
1971....	131.8	133.1	111.4	125.4	148.0	149.7
1972....	151.1	159.6	121.9	122.1	170.8	174.9
1973....	172.1	170.1	144.1	130.8	217.7	166.1
1974....	191.5	196.3	150.3	132.6	246.0	156.4
1975....	191.0	187.7	145.1	145.9	257.7	159.4
1976....	220.7	220.0	181.8	141.7	292.3	182.2
1977....	249.7	252.2	205.2	150.5	325.6	233.5
1978....	287.3	294.4	237.6	167.7	377.5	171.8
1979....	328.4	349.4	247.1	170.6	439.8	180.9
1980....	359.0	389.8	234.2	223.2	479.5	214.4
1981....	414.6	452.9	218.8	330.0	563.1	227.8
1982....	408.1	463.6	155.3	271.3	593.8	248.6
1983....	424.2	448.8	199.2	296.8	644.5	192.1
1984....	466.1	479.1	236.1	313.1	726.3	192.5
	Tax receipts (billions)					
1965....	$122.7	$51.1	$28.9	$15.5	$24.4	$2.8
1966....	139.8	58.6	31.4	14.5	32.2	3.0
1967....	148.2	64.4	30.0	15.2	35.5	3.1
1968....	171.9	76.5	36.1	17.0	39.3	3.1
1969....	194.2	91.5	36.1	17.9	45.2	3.6
1970....	189.0	88.8	30.6	18.2	47.7	3.7
1971....	195.3	85.6	33.5	19.1	52.6	4.6
1972....	223.9	102.7	36.6	18.6	60.6	5.4
1973....	255.0	109.5	43.3	19.9	77.3	5.1
1974....	283.8	126.4	45.1	20.2	87.3	4.8
1975....	283.0	120.8	43.6	22.2	91.5	4.9
1976....	327.1	141.5	54.6	21.6	103.8	5.6
1977....	370.0	162.7	61.6	22.9	115.6	7.2
1978....	425.6	189.5	71.3	25.6	134.0	5.3
1979....	486.7	224.8	74.2	26.0	156.1	5.5
1980....	532.0	250.9	70.3	34.0	170.2	6.6
1981....	614.3	291.5	65.7	50.3	199.9	7.0
1982....	604.7	298.3	46.6	41.3	210.8	7.6
1983....	628.5	288.8	59.8	45.2	228.8	5.9
1984....	690.6	308.3	70.9	47.7	257.8	5.9

[a] Tax receipts, net of refunds, as shown in the national income accounts, generally on an accrual basis.

[b] Excise taxes and customs duties.

Source: Department of Commerce, Bureau of Economic Analysis; and Tax Foundation computations.

C34. Federal Individual Income Tax: Exemptions and Treatment of Dividends

Income Years 1913-1985

Revenue Act	Income years	Personal and dependency exemptions			Treatment of dividends
		Married person [a]	Single person	Amount for each dependent	
1913 [b]	1913-1915	$4,000	$3,000	None	Exempt
1916	1916	4,000	3,000	None	do
1917	1917, 1918	2,000	1,000	$200	do
1918	1918-1920	2,000	1,000	200	do
1921	1920-1923	2,500 [c]	1,000	400	do
1924	1924	2,500	1,000	400	do
1926, 1928	1925-1931	3,500	1,500	400	do
1932	1932, 1933	2,500	1,000	400	do
1934	1934, 1935	2,500	1,000	400	do
1936, 1938	1936-1939	2,500	1,000	400	Fully taxable
1940 [d]	1940	2,000	800	400	do
1941	1941	1,500	750	400	do
1942	1942, 1943	1,200	500	350	do
1944, 1945	1944-1947	1,000 [e]	500 [e]	500 [e]	do
1948, 1950, 1951	1948-1953	1,200	600	600	do
Internal Revenue Code of 1954	1954-1963	1,200	600	600	First $50 exempt
1964	1964-1967	1,200	600	600	First $100 exempt
1968	1968, 1969	1,200	600	600	do
Tax Reform Act of 1969	1970	1,250	625	625	do
1971	1971	1,350 [f]	675 [f]	675 [f]	do
	1972-1974	1,500	750	750	do
Tax Reduction Act of 1975	1975	1,500	750	750	do
Tax Reform Act of 1976	1976	1,500	750	750	do
Tax Reduction and Simplification Act of 1977	1977, 1978	1,500	750	750	do
1978	1979, 1980	2,000	1,000	1,000	do
Crude Oil Windfall Profits Tax of 1980	1981, 1982	2,000	1,000	1,000	([g])
Economic Recovery Tax Act of 1981	1982-1984	2,000 [h]	1,000 [h]	1,000 [h]	([g])
Tax Equity and Fiscal Responsibility Act of 1982	1982-1984	2,000	1,000	1,000	First $100 exempt
	1985	2,080	1,040	1,040	do

[a] For the years 1916-1943, the personal exemption allowed to married persons was also allowed to heads of families. For 1948 and subsequent years, an additional exemption is granted to persons over 65 and to the blind.

[b] Tariff Act of October 3, 1913. Tax effective on income for last 10 months in 1913.

[c] For net incomes in excess of $5,000, personal exemption was $2,000.

[d] Revenue acts passed after February 10, 1939 (the date of the enactment of the Internal Revenue Code) and prior to 1954 are not complete taxing statutes in themselves, but consist of amendments to the 1939 Code.

[e] Surtax exemptions, 1944 and 1945; in these years the normal tax exemption was $500 per taxpayer.

[f] Increased personal and dependency exemptions to $750 effective for one-half of year 1971.

[g] For 1981-1982 first $200 of combined dividend and interest income ($400 for joint returns) is exempt. For income years 1981-1986, up to $750 ($1,500 for joint returns) of reinvested dividends of public utilities is exempt.

[h] Effective in 1985, personal exemption allowances are adjusted by changes in the Department of Labor's Consumer Price Index.

Source: Treasury Department and Commerce Clearing House.

C35. Federal Internal Revenue Collections by State[a]

Selected Fiscal Years 1949-1984

(Millions)

State	1949		1959		1969		1979		1984[b]	
	Total	Income and employment taxes	Total	Income and employment taxes	Total	Income and employment taxes	Total	Income and employment taxes	Total	Income and employment taxes
Total[c]	$40,351.4	$31,983.3	$78,652.1	$66,642.2	$187,919.3	$168,846.7	$453,859.1	$432,697.8	$680,475.2	$636,281.1
Alabama	259.5	236.2	534.7	512.6	1,332.6	1,222.5	4,130.5	3,948.6	6,011.1	5,722.0
Alaska	—	—	47.9	46.1	132.1	129.7	796.2	781.3	1,570.6	1,542.2
Arizona	82.1	74.2	266.4	254.2	717.3	688.3	3,262.0	3,186.4	5,105.7	4,976.8
Arkansas	115.9	105.6	197.5	188.6	651.8	609.5	2,018.9	1,939.4	3,349.3	3,123.8
California	2,955.9	2,419.0	6,923.6	6,069.2	16,777.4	15,291.5	49,558.1	46,911.1	76,623.6	71,495.6
Colorado	277.0	222.5	976.0	889.1	2,243.4	2,058.3	6,730.5	6,422.7	11,614.5	10,490.9
Connecticut	642.6	535.5	1,335.8	1,194.5	3,478.0	3,215.4	9,108.1	8,693.0	15,352.2	14,956.3
Delaware	306.2	293.6	686.1	676.2	1,318.6	1,276.4	2,217.5	2,168.4	3,307.9	3,242.3
Florida	342.6	286.6	1,147.3	1,039.3	3,625.6	3,381.7	13,328.6	12,482.9	23,475.7	22,319.5
Georgia	403.5	322.9	888.9	778.7	2,614.8	2,428.8	7,314.7	6,735.2	13,304.1	12,006.2
Hawaii	—	—	—	—	526.6	493.9	1,455.2	1,421.0	1,980.5	1,925.4
Idaho	76.4	71.0	147.1	142.1	379.6	369.7	1,313.0	1,291.8	1,813.6	1,767.2
Illinois	3,569.8	2,924.1	6,394.9	5,570.5	14,286.1	13,070.4	33,432.9	31,648.3	41,680.6	39,474.1
Indiana	950.5	586.8	1,759.1	1,432.3	3,409.7	2,943.3	9,820.1	9,334.9	13,607.9	13,022.6
Iowa	407.9	330.7	683.7	647.2	1,442.2	1,383.3	4,081.4	3,935.8	5,102.6	4,870.1
Kansas	401.9	301.3	582.7	534.0	1,185.1	1,128.6	3,935.9	3,770.2	5,836.1	5,496.0
Kentucky	812.3	282.1	1,541.0	547.3	2,541.0	1,314.1	5,272.0	3,928.0	6,986.2	5,257.0
Louisiana	357.4	291.8	689.2	610.7	1,639.9	1,542.3	5,486.7	5,334.5	8,183.7	7,796.3
Maine	117.5	107.8	192.9	183.4	470.4	451.2	1,144.3	1,111.0	1,731.8	1,669.8
Maryland[d]	1,068.1	842.1	1,937.5	1,652.3	5,425.3	4,951.9	13,111.1	12,470.9	19,750.8	19,007.4
Massachusetts	1,232.0	1,063.6	2,209.8	2,001.6	5,455.4	5,059.8	11,311.7	10,898.6	19,007.8	18,517.0
Michigan	2,564.5	1,876.0	5,010.8	3,586.9	13,871.7	11,201.4	26,664.1	25,528.0	32,960.3	31,961.8
Minnesota	669.0	573.8	1,291.9	1,174.0	3,195.7	3,021.1	10,353.7	10,035.1	14,766.0	14,219.1
Mississippi	100.7	91.6	193.1	176.7	619.6	574.0	1,755.6	1,702.8	2,613.6	2,481.1
Missouri	1,095.2	892.3	1,915.9	1,672.6	4,782.8	4,342.7	11,581.5	10,973.5	16,746.0	15,731.5
Montana	78.9	72.1	145.0	136.1	273.2	257.6	828.4	792.9	1,138.3	1,068.4
Nebraska	276.2	224.4	484.8	430.2	1,031.8	937.1	2,976.0	2,833.6	4,292.1	4,115.1
Nevada	38.1	33.7	114.9	101.3	351.4	330.6	1,471.3	1,430.8	2,149.6	2,094.4
New Hampshire	71.5	63.8	152.8	146.3	447.7	432.7	1,286.7	1,234.3	2,185.2	2,117.0
New Jersey	1,151.1	937.9	2,442.8	2,114.8	6,670.0	6,081.0	16,775.4	16,061.0	27,097.3	25,723.7
New Mexico	55.4	50.5	177.7	170.0	367.9	351.0	1,240.4	1,206.9	2,005.8	1,907.5
New York	7,427.2	6,260.5	15,433.2	13,634.8	33,245.3	31,149.5	51,800.4	50,004.2	78,673.8	75,410.6

(Continued)

C35. Federal Internal Revenue Collections by State[a]—Continued

Selected Fiscal Years 1949-1984

(Millions)

State	1949		1959		1969		1979		1984[b]	
	Total	Income and employment taxes	Total	Income and employment taxes	Total	Income and employment taxes	Total	Income and employment taxes	Total	Income and employment taxes
North Carolina	1,166.7	423.7	1,983.7	875.0	4,065.6	2,801.4	8,936.4	7,427.8	14,531.6	11,364.7
North Dakota	61.7	58.0	95.6	92.5	201.8	193.8	761.0	731.8	1,052.3	1,013.9
Ohio	2,626.3	2,148.0	5,047.4	4,405.8	12,407.0	11,317.0	27,411.8	25,920.4	33,721.8	31,929.1
Oklahoma	418.8	337.3	809.8	596.7	1,598.2	1,262.5	5,029.8	4,611.1	9,762.2	7,549.7
Oregon	298.8	275.8	491.9	468.6	1,288.3	1,238.6	4,863.9	4,676.1	5,184.3	4,968.3
Pennsylvania	3,213.4	2,578.4	5,392.8	4,607.5	11,110.9	10,007.3	24,948.8	23,712.1	34,171.8	31,780.0
Rhode Island	214.8	194.4	311.3	282.9	891.3	852.9	1,826.2	1,783.9	2,411.7	2,385.3
South Carolina	205.0	191.5	287.6	272.6	963.1	931.4	3,030.6	2,959.5	4,589.6	4,451.2
South Dakota	64.1	58.2	107.6	103.8	218.8	208.7	671.0	645.2	958.0	915.5
Tennessee	333.2	295.7	644.7	605.4	1,868.1	1,788.4	5,669.7	5,447.1	8,735.9	8,329.0
Texas	1,381.2	1,218.9	2,682.5	2,413.8	7,615.5	6,624.4	29,862.5	27,766.3	48,234.0	42,166.3
Utah	90.7	76.7	217.1	199.8	434.7	415.0	1,607.7	1,571.7	2,697.6	2,540.4
Vermont	40.7	36.2	78.1	70.6	211.6	202.5	508.6	496.2	824.2	802.0
Virginia	770.3	393.4	1,231.5	843.3	2,829.1	2,250.5	7,626.9	6,761.7	12,684.0	11,184.3
Washington	488.8	438.4	970.3	891.4	2,472.3	2,296.7	7,629.4	7,302.0	10,078.1	9,780.7
West Virginia	242.7	219.8	308.0	287.4	630.1	595.6	1,770.7	1,708.7	2,168.5	2,073.5
Wisconsin	788.2	629.9	1,409.5	1,241.9	3,353.7	3,070.3	8,777.3	8,366.1	10,897.2	10,454.6
Wyoming	38.8	35.0	77.8	69.1	145.5	129.6	640.6	593.0	874.6	768.5
Alaska (territory)	18.2	16.5	–	–	–	–	–	–	–	–
Hawaii (territory)	91.2	81.8	175.2	163.5	–	–	–	–	–	–
Other[e]	2.3	(f)	970.8	874.3	1,103.7	971.0	3,276.5	3,145.8	6,873.6	6,315.1

---

[a] Collections in various states do not necessarily indicate the actual Federal tax burden on the residents of each state. For estimated tax burden by state, see Table C55.
[b] Data for 1984 are not strictly comparable to prior years because amounts in 1984 are classified according to state of taxpayer's residence; previously amounts were classified according to state where tax payments were made.
[c] Excludes collections outside of states recognized as of fiscal year.
[d] Includes District of Columbia.
[e] Includes Puerto Rico, Canal Zone, Philippine Islands, other foreign countries, and undistributed.
[f] Less than $50,000.
Source: Treasury Department.

C36. Federal Individual Income Tax: Combined Normal and Surtax Rates

Selected Income Years 1913-1985[a]

Taxable income[b]	1913-1915	1916	1917	1918	1919-1921	1922, 1923[c]	1925, 1931[d]	1932, 1933	1934, 1935	1936-1939	Taxable income[b]
Under 2	—	—	—	—	—	—	—	—	—	4%	Under 2
2- 4	—	—	2%	6%	4%	4%	—	4%	4%	4	2- 4
4- 5	1%	2%	4	6	4	4	1-1/2%	4	8	8	4- 5
5- 6	1	2	5	7	5	4	1-1/2	4	8	8	5- 6
6- 7.5	1	2	5	14	10	9	1-1/2	9	9	9	6- 7.5
7.5- 8	1	2	6	14	10	9	1-1/2	9	9	9	7.5- 8
8- 10	1	2	6	15	11	9	3	9	10	10	8- 10
10- 12	1	2	7	16	12	10	4	10	11	11	10- 12
12- 14	1	2	7,8	17	13	11	6	11	12	12	12- 14
14- 16	1	2	8,9	18	14	12	7	12	13	13	14- 16
16- 18	1	2	9	19	15	13	8	13	15	15	16- 18
18- 20	1	2	9	20	16	14	9	14	17	17	18- 20
20- 22	2	3	12	21	17	16	10	16	19	19	20- 22
22- 26	2	3	12	22, 23	18, 19	17, 18	11, 12	17, 18	21	21	22- 26
26- 28	2	3	12	24	20	19	12	19	23	23	26- 28
28- 30	2	3	12	25	21	20	13	20	23	23	28- 30
30- 32	2	3	12	26	22	21	13	21	23	23	30- 32
32- 36	2	3	12	27, 28	23, 24	23	14	23	25	25	32- 36
36- 40	2	3	12	29, 30	25, 26	24, 25	15	24, 25	25, 28	25, 28	36- 40
40- 44	2	4	16	31, 32	27, 28	26, 27	16	26, 27	28	28	40- 44
44- 48	2	4	16	33, 34	29, 30	28, 29	17	28, 29	31	31	44- 48
48- 52	2, 3	4	16	35, 36	31, 32	30, 31	18	30, 31	31, 34	31, 35	48- 52
52- 56	3	4	16	37, 38	33, 34	32, 33	19	32, 33	34	35	52- 56
56- 60	3	4	16	39, 40	35, 36	34, 35	20	34, 35	73	39	56- 60
60- 66	3	5	21	41-43	37-39	36-38	21, 22	36-38	37, 40	39, 43	60- 66
66- 70	3	5	21	44, 45	40, 41	39, 40	22	39, 40	40, 43	43, 47	66- 70
70- 74	3	5	21	46, 47	42, 43	41, 42	23	41, 42	43	47	70- 74
74- 76	3, 4	5	21	48	44	43	23	43	46	51	74- 76
76- 80	4	5	21	49, 50	45, 46	44, 45	23	44, 45	46	51	76- 80
80- 86	4	6	26	51-53	47-49	46-48	24	46-48	49	55	80- 86
86- 90	4	6	26	45, 55	50, 51	49, 50	24	49, 50	49	55	86- 90
90- 96	4	6	26	56-58	52-54	51-53	24	51-53	54	59	90- 96
96- 100	4	6	26	59, 60	55, 56	54, 55	24	54, 55	54	59	96- 100
100- 150	5	7	31	64	60	56	25	56	56	62	100- 150
150- 200	5	8	35	68	64	57	25	57	57	64	150- 200
200- 300	5, 6	9, 10	41, 46	72	68	58	25	58	58	66, 68	200- 300
300- 500	6	11	50	75	71	58	25	59, 60	59, 60	70, 72	300- 500
500- 1,000	7	12	54, 59	76	72	58	25	61, 62	61, 62	74, 76	500- 1,000
1,000- 1,500	7	13	65	77	73	58	25	63	63	77	1,000- 1,500
Over 1,500	7	14, 15	66, 67	77	73	58	25	63	63	77-79	Over 1,500

(Continued)

C36. Federal Individual Income Tax: Combined Normal and Surtax Rates—Continued

Selected Income Years 1913-1985[a]

Taxable income[b]	1941	1944, 1945	1952, 1953	1954-1963	1964	1965-1976[e]	1977, 1978	1979 1981[f]	1982	1983	1984-1985[a]	Taxable income[b]
Under .5	10%	23%	22.2%	20%	16.0%	14%	–	–	–	–	–	Under .5
.5- 1	10	23	22.2	20	16.5	15	–	–	–	–	–	.5- 1
1- 1.5	10	23	22.2	20	17.5	16	–	–	–	–	–	1- 1.5
1.5- 2	10	23	22.2	20	18	17	0, 14%	0, 14%	0,12%	0,11%	0,11%	1.5- 2
2- 4	13	25	24.6	22	20	19	14-19	14-18	12-16	11-15	11-14	2- 4
4- 6	17	29	29	26	23.5	22	19, 22	18, 21	16, 19	15, 17	14,16	4- 6
6- 8	21	33	34	30	27	25	22, 25	21	19	17	16	6- 8
8- 10	25	37	38	34	30.5	28	25, 28	24	22	19	18	8- 10
10- 12	29	41	42	38	34	32	28, 32	24, 28	22, 25	19, 23	18, 22	10- 12
12- 14	33	46	48	43	37.5	36	32, 36	28, 32	25, 29	23, 26	22, 25	12- 14
14- 16	36	50	53	47	41	39	36, 39	32, 37	29, 33	26, 30	25, 28	14- 16
16- 18	39	53	56	50	44.5	42	39, 42	37, 43	33, 39	30, 35	28, 33	16- 18
18- 20	42	56	59	53	47.5	45	42, 45	43	39	35	33	18- 20
20- 22	45	59	62	56	50.5	48	45, 48	43	39	35	33	20- 22
22- 26	48	62	66	59	53.5	50	48, 50	43, 49	39, 44	35, 40	33, 38	22- 26
26- 32	51	65	67	62	56	53	50, 53	49, 54	44, 49	40, 44	38, 42	26- 32
32- 38	54	68	68	65	58.5	55	53, 55	54	49	44	42	32- 38
38- 44	57	72	72	69	61	58	55, 58	54, 59	49, 50	44, 48	42, 45	38- 44
44- 50	59	75	75	72	63.5	60	58, 60	59	50	48	45	44- 50
50- 60	61	78	77	75	66	62	60, 62	59, 64	50	48, 50	45, 49	50- 60
60- 70	63	81	80	78	68.5	64	62, 64	64	50	50	49	60- 70
70- 80	65	84	83	81	71	66	64, 66	64	50	50	49	70- 80
80- 90	67	87	85	84	73.5	68	66, 68	64, 68	50	50	49, 50	80- 90
90- 100	68	90	88	87	75	69	68, 69	68	50	50	50	90- 100
100- 150	69	92	90	89	76.5	70	69, 70	68, 70	50	50	50	100- 150
150- 200	70	93	91	90	76.5	70	70	70	50	50	50	150- 200
200- 300	71, 73	94	92	91	77	70	70	70	50	50	50	200- 300
300- 500	75, 76	94	92	91	77	70	70	70	50	50	50	300- 500
500- 1,000	77, 78	94[g]	92[g]	91[g]	77	70	70	70	50	50	50	500- 1,000
Over 1,000	79-81	94[g]	92[g]	91[g]	77	70[g]	70	70	50	50	50	Over 1,000

---

[a] For income years 1942, 1943, 1946-51, see 1981 edition of *Facts and Figures on Government Finance.* Before 1934 all net income was subject to surtax; for 1934 and later years, net income less personal exemptions and credits for dependents was subject to surtax. For this table, in the years before 1934, normal tax rates were added to the surtax by including in "taxable income" for normal tax the exemptions for a married couple with one child. Beginning in 1948, joint returns, in effect, double the tax on one-half of the taxable income, each half taxed at the rates shown in the table. In 1954, these income-splitting provisions were extended to a surviving spouse with dependent children. Special rates, not shown in the table, were provided for heads of households beginning in 1952 and for single persons beginning in 1971. For tax years beginning after December 31, 1984, tax brackets are adjusted for inflation as measured by the Consumer Price Index.

[b] Thousands of dollars.

[c] The tax for 1923, computed at these rates, was reduced 25% by credit or refund under the Revenue Act of 1924.

[d] Normal tax rates for 1929 were reduced by one percentage point by Joint Resolution of Congress, No. 133, approved by the President on December 16, 1929.

[e] Excludes effect of surtax of 7.5%, 10%, and 2.5% in 1968, 1969, and 1970, respectively.

[f] For 1981, tax liability was reduced for all brackets by 1.25 percent under the Economic Recovery Tax Act of 1981.

[g] The maximum effective rates of the income tax on net income were as follows: 1944 and 1945, 90%; 1946 and 1947, 85.5%; 1948 and 1949, 77%; 1950, 80%; 1951, 87.2%; 1952 and 1953, 88%. Under the Internal Revenue Code of 1954, the maximum was 87% of taxable income. Maximum marginal tax rate on earned income was 60% in 1971 and 50% thereafter, under the Tax Reform Act of 1969. Maximum marginal tax rate on all taxable income is 50% under the Economic Recovery Tax Act of 1981.

Source: Commerce Clearing House, and Treasury Department.

C37. Federal Income Tax Liability[a] for Selected Income Groups

Selected Income Years 1954-1984

Adjusted gross income	1954-1963	1965	1970 [b]	1975	1977-1978	1979-1980 [c]	1982	1983	1984
Single person, no dependents									
$5,000	$818	$671	$683	$404	$279	$250	$216	$199	$193
$10,000	2,096	1,742	1,726	1,476	1,221	1,177	1,043	951	915
$20,000	5,900	4,918	4,405	4,123	4,007	3,837	3,442	3,089	2,945
$25,000	8,324	6,982	6,091	5,865	5,715	5,484	4,942	4,445	4,205
$35,000	13,778	11,627	10,028	9,698	9,548	9,194	8,292	7,485	7,065
$50,000	22,788	19,230	17,235	16,710	16,560	16,032	14,468	13,073	12,335
$75,000	39,702	33,206	31,560	30,680	30,530	29,487	25,718	23,873	22,595
Married couple, 2 dependents									
$5,000	$420	$290	$290	$-300 [c]	$-500 [d]	$-500 [d]	$-500 [d]	$-500 [d]	$-500 [d]
$10,000	1,372	1,114	1,112	709	446	374	332	296	291
$20,000	3,800	3,160	3,213	2,740	2,530	2,265	2,013	1,846	1,741
$25,000	5,318	4,412	4,490	4,092	3,864	3,497	3,137	2,828	2,673
$35,000	9,037	7,529	7,677	7,175	7,115	6,571	5,904	5,334	5,070
$50,000	15,976	13,388	13,674	12,980	12,920	12,118	10,911	9,844	9,310
$75,000	29,635	25,025	25,594	24,575	24,515	23,404	21,086	19,050	18,066

[a] Computations assume the low income allowance, standard deduction, zero bracket amount, or itemized deductions equal to 10% of adjusted gross income, whichever is greatest.

[b] Includes surtax

[c] Tax liabilities for 1981 were 98.75% of the 1980 tax liabilities.

[d] Refundable earned income credit.

Source: Treasury Department.

C38. Effective Rates[a] of Federal Income Tax Liability for Selected Income Groups

Selected Income Years 1954-1984

Adjusted gross income	1954-1963	1965	1970[b]	1975	1977-1978	1979-1980[c]	1982	1983	1984
Single person, no dependents									
$5,000	16.4	13.4	13.7	8.1	5.6	5.0	4.3	4.0	3.9
$10,000	21.0	17.4	17.3	14.8	12.2	11.8	10.4	9.5	9.2
$20,000	29.5	24.6	22.0	20.6	20.0	19.2	17.2	15.4	14.7
$25,000	33.3	27.9	24.4	23.5	22.9	21.9	19.8	17.8	16.8
$35,000	39.4	33.2	28.7	27.7	27.3	26.3	23.7	21.4	20.2
$50,000	45.6	38.5	34.5	33.4	33.1	32.1	28.9	26.1	24.7
$75,000	52.9	44.3	42.1	40.9	40.7	39.3	34.3	31.8	30.1
Married couple, 2 dependents									
$5,000	8.4	5.8	5.8	-6.0[d]	-6.0[d]	-10.0[d]	-10.0[d]	-10.0[d]	-10.0[d]
$10,000	13.7	11.1	11.2	7.1	4.5	3.7	3.2	3.0	2.9
$20,000	19.0	15.8	16.1	13.7	12.6	11.3	10.1	9.2	8.7
$25,000	21.3	17.6	18.0	16.4	15.5	14.0	12.5	11.3	10.7
$35,000	25.8	21.5	21.9	20.5	20.3	18.8	16.9	15.2	14.5
$50,000	32.0	26.8	27.3	26.0	25.8	24.2	21.8	19.7	18.6
$75,000	39.5	33.4	34.1	32.8	32.7	31.2	28.1	25.4	24.1

[a] Tax liability as shown in Table C37 divided by stated income.

[b] Includes surtax.

[c] Tax rates for 1981 were 98.75% of the 1980 tax rates.

[d] Refundable earned income credit.

Source: Treasury Department.

C39. Federal Individual Income Tax Data

Selected Calendar Years 1960-1983[a]

(Dollar Figures in Millions)

Item	1960	1965	1970	1975	1980	1982	1983
Number of returns (000)	61,028	67,596	74,280	82,229	93,902	95,337	96,294
Adjusted gross income [b]	$315,466	$429,201	$631,693	$947,785	$1,613,731	$1,852,135	$1,950,788
Itemized deductions	35,313	50,739	88,178	122,261	218,028	284,506	307,054
Exemptions	105,183	114,445	127,531	159,141	227,569	232,192	234,266
Taxable income	171,628	255,082	401,154	595,493	1,279,985	1,473,349	1,551,344
Total statutory adjustments	n.a.	3,143	7,665	15,102	28,614	64,887	81,592
Income tax liability	39,464	49,530	83,909	124,526	250,341	277,597	276,086
Sources of adjusted gross income:							
Salaries and wages	257,918	347,150	531,884	795,399	1,349,843	1,564,995	1,651,745
Business and profession [c]	21,072	24,588	30,554	39,421	55,129	50,573	58,764
Farm [c]		3,365	2,789	3,563	-1,792	7,656	6,511
Partnership [c]	8,966	10,606	10,900	10,751	9,429	-908	247
Small business corporations [c]			1,738	2,060	671	-850	3,172
Sales of capital assets [c]	5,300	10,181	9,007	14,072	29,660	34,404	45,457
Sales of property other than capital assets [c]	-83	-39	-110	136	76	614	1,065
Dividends after exclusion	9,530	12,961	15,807	21,892	36,761	52,142	48,940
Interest received	5,057	11,296	22,021	43,434	102,009	157,021	152,932
Pensions and annuities	1,617	3,568	7,879	20,887	43,340	60,123	70,081
Rents [c]	2,728	2,454	2,426	3,433	200	-8,478	-9,650
Royalties [c]	584	621	806	1,769	3,905	6,319	5,270
Estates and trusts [c]	635		1,449	2,554	4,560	5,747	5,962
State income tax refunds				1,450	3,630	4,997	5,721
Alimony	2,474	5,592	2,206	725	1,422	1,946	2,278
Unemployment compensation	—	—	—	—	2,082	7,089	7,142
Other income less loss				1,340	-579	-10,303	-9,739
Tax credits	445	615	370	8,070	7,216	7,854	7,866
Additional tax for tax preferences	—	—	122	144	1,265	1,520	1,939

[a] Data for 1983 are preliminary.

[b] Adjusted gross income less deficit.

[c] Net gain, net income, or net profit minus net loss.

Source: Treasury Department.

C40. Income and Tax Liability on Federal Individual Income Tax Returns by Income Class[a]

Selected Years 1916-1983

(Dollar Amounts in Millions)

Year	Under $10,000[b]			$10,000 under $50,000			$50,000 under $100,000			$100,000 and over		
	Number of returns	Income	Income tax liability	Number of returns	Income	Income tax liability	Number of returns	Income	Income tax liability	Number of returns	Income	Income tax liability
1916	307,702	$1,662	$7	104,614	$2,058	$23	10,452	$723	$16	6,633	$1,856	$127
1918	4,265,508	11,540	238	145,111	2,715	273	9,996	680	147	4,499	990	470
1920	7,033,824	18,343	264	210,378	3,856	327	12,093	810	164	3,649	727	321
1924	7,109,980	18,896	76	238,277	4,455	187	15,816	1,067	137	5,715	1,238	304
1928	3,688,730	12,553	36	338,937	6,364	219	27,207	1,858	194	15,977	4,451	714
1933	3,621,420	8,399	72	94,066	1,742	107	6,021	401	57	2,051	467	138
1939	7,424,307	18,459	174	196,699	3,497	305	9,272	618	147	2,921	618	302
1944	46,286,469	102,539	10,763	595,948	10,719	3,432	28,963	1,926	1,022	8,210	1,531	999
1948	50,533,412	137,390	8,918	1,143,280	20,210	3,768	52,725	3,516	1,247	16,280	3,057	1,509
1952	54,311,136	179,337	17,682	1,712,673	29,085	6,534	65,403	4,341	1,811	17,877	3,324	1,776
1954	54,177,685	188,191	16,716	2,039,909	33,830	6,537	70,400	4,656	1,709	18,710	3,559	1,704
1956	55,686,142	210,254	19,604	3,000,654	47,977	8,957	89,170	5,905	2,129	22,877	4,447	2,042
1958	54,875,502	214,354	20,005	3,711,028	57,479	10,319	91,715	6,050	2,107	22,679	4,283	1,905
1960	55,274,088	226,825	21,636	5,192,825	78,132	13,441	101,272	6,661	2,273	24,523	4,940	2,113
1962	55,210,606	233,407	22,680	6,931,263	102,993	17,244	121,552	7,984	2,685	27,174	5,477	2,294
1964	55,465,669	242,683	20,613	9,281,886	137,629	20,383	159,229	10,463	3,204	36,501	7,437	2,953
1966	56,752,667	250,363	20,667	13,136,210	194,840	26,969	218,382	14,380	4,229	53,166	10,689	4,223
1968	55,277,521	245,422	22,635	18,067,170	273,931	40,762	301,794	19,983	6,205	82,223	16,969	7,036
1970	50,611,101	230,611	20,294	23,240,062	363,603	51,269	350,978	23,107	6,646	77,690	14,372	5,700
1971	48,598,527	221,769	17,030	25,482,168	408,033	54,331	404,692	26,695	7,314	91,020	17,123	6,733
1972	48,139,166	218,131	15,469	28,835,251	474,360	61,389	483,677	31,983	8,528	114,636	21,501	8,190
1973	47,619,350	212,338	15,505	32,340,931	551,350	73,170	596,663	39,382	10,367	135,643	24,077	9,040
1974	47,353,290	210,788	15,965	35,119,936	619,018	84,184	700,528	46,275	12,232	166,436	29,502	11,225
1975	44,854,767	199,922	11,926	36,407,204	663,711	87,002	781,406	51,551	13,362	185,955	32,601	12,236
1976	43,828,707	197,134	10,997	39,666,745	754,441	99,070	948,034	62,416	16,257	226,903	39,905	15,478
1977	42,605,454	192,279	9,117	42,609,849	841,847	112,170	1,140,784	74,932	19,392	278,553	49,434	19,119
1978	41,821,473	191,392	9,504	46,124,857	952,059	130,578	1,471,406	96,283	24,380	353,815	62,713	23,770
1979	40,528,425	188,206	8,952	49,824,396	1,069,617	143,811	1,889,878	123,163	29,811	451,603	84,409	31,921
1980	38,426,526	173,545	8,479	52,346,752	1,169,791	163,232	2,568,427	165,928	39,758	560,764	104,468	38,872
1981	36,274,740	162,194	8,039	54,871,125	1,271,184	181,766	3,472,117	221,152	51,495	666,831	124,829	44,550
1982	35,142,933	170,617	7,309	55,602,781	1,310,571	171,576	3,804,140	241,594	50,655	747,648	148,572	48,933
1983	34,529,701	146,660	6,204	56,506,800	1,348,926	160,654	4,425,812	282,263	53,877	831,321	172,940	55,350

[a] Income shown is adjusted gross income for 1944-1981 and net income for 1916-1943. Includes data for fiduciary returns for 1916-1939. Nontaxable returns are included throughout.
[b] Prior to 1944, the major influence on the number of returns, etc., in this income class is the level of personal exemptions and filing requirements. The history of personal exemptions is shown in Table C34.
Source: Treasury Department.

C41. Relationship of Personal Income and Taxable Income

Selected Calendar Years 1950-1983

(Billions)

Item	1950	1960	1970	1983
Personal income	$226.1	$399.7	$801.3	$2,744.2
Deduct: Portion of personal income not included in adjusted gross income	32.9	72.8	172.8	834.4
Transfer payments	14.6	27.0	73.0	351.7
Other labor income	3.5	11.0	31.4	170.6
Income in kind and imputed income	9.4	20.3	38.2	85.6
Other types of personal income	5.3	14.6	30.2	226.5
Add: Portion of adjusted gross income not included in personal income	9.0	19.5	49.2	224.8
Employee and self-employed persons' contributions for social insurance	2.9	9.3	28.0	119.6
Net gain from sale of assets	2.9	5.3	9.0	46.5
Other types of income [a]	3.3	4.9	12.2	58.7
Equals: Adjusted gross income of all individuals, estimated from personal income	202.3	346.4	677.7	2,134.6
Less: Difference between BEA and IRS estimates of adjusted gross income [b]	23.1	30.9	46.0	183.8
Equals: Adjusted gross income reported on individual returns [c]	179.1	315.5	631.7	1,950.8
Less: Adjusted gross income reported on nontaxable returns [c]	20.6	18.3	21.4	49.9
Equals: Adjusted gross income reported on taxable returns [c]	158.5	297.2	610.3	1,900.9
Less: Deductions on taxable returns	19.0	44.5	102.6	—
(a) Standard deductions	10.1	11.7	18.4	—
(b) Itemized deductions	8.9	32.8	84.1	184.2
Less: Exemptions on taxable returns	55.2	81.2	107.0	193.5
Plus: Tax preferences adjustment	—	—	.1	([e])
Plus: Unused zero-bracket amount	—	—	—	([e])
Equals: Taxable income on taxable returns	84.3	171.5	400.9	1,523.2

[a] Largely taxable private pensions.

[b] Department of Commerce, Bureau of Economic Analysis; and Internal Revenue Service estimates.

[c] Net of deficits.

[d] Excess itemized deductions only, i.e., total itemized deductions less the zero-bracket amount.

[e] Included in taxable income.

Source: Department of Commerce, Bureau of Economic Analysis; and Treasury Department, Internal Revenue Service.

C42. Relationship of Federal Individual Income Tax to Alternative Measures of Income

Calendar Years 1948-1983

(Dollar Figures in Billions)

Calendar year	Personal income	Adjusted gross income [a]	Individual income tax base		Income tax after credits			
			Amount	As percent of personal income	Amount	As percent of		
						Personal income	Adjusted gross income	Tax base
1948	$209.0	$142.1	$74.7	35.7	$15.4	7.4	10.8	20.6
1949	206.4	138.6	71.6	34.7	14.5	7.0	10.5	20.3
1950	227.2	158.5	84.3	37.1	18.4	8.1	11.6	21.8
1951	254.9	183.2	97.1	38.1	24.2	9.5	13.2	24.9
1952	271.8	196.6	107.4	39.5	27.8	10.2	14.1	25.9
1953	287.7	210.5	115.5	40.1	29.4	10.2	14.0	25.5
1954	289.6	209.7	115.2	39.8	26.7	9.2	12.7	23.2
1955	310.3	229.6	127.9	41.2	29.6	9.5	12.9	23.1
1956	332.6	249.6	141.4	42.5	32.7	9.8	13.1	23.1
1957	351.0	262.2	149.2	42.5	34.4	9.8	13.1	23.1
1958	361.1	262.2	149.2	41.3	34.3	9.5	13.1	23.0
1959	384.4	287.8	166.4	43.3	38.6	10.0	13.4	23.2
1960	402.3	297.2	171.5	42.6	39.5	9.8	13.3	23.0
1961	417.8	311.3	181.6	43.5	42.2	10.1	13.6	23.2
1962	443.6	330.6	195.0	44.0	44.9	10.1	13.6	23.0
1963	466.2	350.4	208.6	44.7	48.2	10.3	13.8	23.1
1964	499.2	376.0	229.3	45.9	47.2	9.5	12.6	20.6
1965	540.7	409.3	254.3	47.0	49.5	9.2	12.1	19.5
1966	588.2	450.2	285.5	48.5	56.1	9.5	12.5	19.6
1967	630.0	487.4	314.3	49.9	62.9	10.0	12.9	20.0
1968	690.6	538.3	352.0	51.0	76.6	11.1	14.2	21.8
1969	754.7	588.2	388.2	51.4	86.6	11.5	14.7	22.3
1970	811.1	610.3	400.9	49.4	83.8	10.3	13.7	20.9
1971	868.4	651.3	413.4	47.6	85.2	9.8	13.1	20.6
1972	951.4	717.4	444.6	46.7	93.4	9.8	13.0	21.0
1973	1,065.2	799.7	510.6	47.9	107.9	10.1	13.5	21.1
1974	1,168.6	880.4	572.4	49.0	123.5	10.6	14.0	21.6
1975	1,265.0	898.3	590.4	46.7	124.4	9.8	13.8	21.1
1976	1,391.2	1,004.4	669.4	48.1	140.8	10.1	14.0	21.0
1977	1,540.4	1,097.7	905.9	58.8	158.5	10.3	14.4	17.5
1978	1,732.7	1,241.2	1,027.3	59.3	186.7	10.8	15.0	18.2
1979	1,951.2	1,402.3	1,127.5	57.8	213.3	10.9	15.2	18.9
1980	2,165.3	1,556.1	1,252.0	57.8	249.1	11.5	16.0	19.9
1981	2,429.5	1,721.2	1,383.7	57.0	282.3	11.6	16.4	20.4
1982	2,584.6	1,803.8	1,445.7	55.9	276.1	10.7	15.3	19.1
1983 [b]	2,744.2	1,900.9	1,551.3	56.5	274.1	10.0	14.4	17.7

[a] Individual returns with tax liability.

[b] Income tax data preliminary.

Source: Treasury Department, Department of Commerce, and Tax Foundation computations.

C43. Federal Individual Income Tax Generated at Each Tax Rate

Income Year 1982[a]

Tax rate [b]	Taxable income bracket (thousands)	Number of returns with any tax at rate [c] (thousands)	Tax base taxed at rate (millions)	Tax generated at rate (millions)	Percent of total returns	Percent of total tax base	Percent of total tax	Cumulative percent: Total tax base from lowest bracket	Cumulative percent: Total tax from lowest bracket	Cumulative percent: Total tax from highest bracket
Zero	$0 - $1.7	89,718	241,471	—	100.00	16.46	.00	16.46	.00	100.00
12	1.7 - 2.75	79,330	130,603	15,672	88.42	8.90	5.53	25.36	5.53	100.00
14	2.75 - 3.8	73,043	118,228	16,552	81.41	8.06	5.84	33.42	11.37	94.47
16	3.8 - 5.95	67,171	205,834	32,933	74.87	14.03	11.62	47.45	22.99	88.63
19	5.95 - 8.0	68,404	189,951	35,377	76.24	12.94	12.48	60.39	35.47	77.01
22	8.0 - 10.1	46,589	143,508	31,369	51.93	9.78	11.07	70.17	46.54	64.53
25	10.1 - 12.3	33,738	105,887	26,013	37.60	7.22	9.18	77.39	55.72	53.46
29	12.3 - 14.95	25,024	93,710	26,723	27.89	6.39	9.43	83.78	65.15	44.28
33	14.95 - 17.6	16,183	65,238	21,105	18.04	4.45	7.45	88.23	72.60	34.85
39	17.6 - 22.9	9,084	53,879	20,629	10.13	3.67	7.28	91.90	79.88	27.40
44	22.9 - 30.0	4,685	34,618	15,015	5.22	2.36	5.30	94.26	85.18	20.12
49	30.0 - 42.8	1,305	21,363	10,468	1.45	1.46	3.69	95.72	88.87	14.82
50	42.8 and over	941	63,169	31,585	1.05	4.30	11.14	100.00	100.00	11.14
0-50	All brackets	89,718	1,467,448	283,401	100.00	100.00	100.00	—	—	—

[a] The tax rate schedule for 1982 reflects the first full year of changes brought about by the Economic Recovery Tax Act of 1981; most tax rates were cut by about 10% from 1980 levels, and the top marginal rate on all income was reduced from 70% to 50%.

[b] Data for heads of households and unmarried individuals at intervening rates are combined with data in brackets for next higher rate.

[c] Most returns have a tax base taxed at more than one rate. For example, a married couple's taxable income (adjusted gross income minus exemptions and deductions in excess of $3,400) of $7,600 in 1982 was taxed as follows: first $3,400 is taxed at zero rate (= $0), next $2,100 at 12% (= $252), next $2,100 at 14% (= $294); the total tax is $546.

Source: Treasury Department, Internal Revenue Service. Percentage computations by Tax Foundation.

C44. Federal Individual Income Tax Returns and Related Data by State

Income Year 1983[a]

(Dollar Amounts in Millions, except Averages)

State	Number of returns (thousands)		Adjusted gross income	Total tax liability		
					Average	
	With tax liability	With no tax liability		Amount	Per taxable return	Per capita[b]
Total[c]	78,081	18,213	$1,950,788	$276,086	$3,536	$1,177
Alabama	1,121	296	25,318	3,223	2,875	814
Alaska	195	40	6,194	1,063	5,442	2,219
Arizona	959	246	23,165	2,995	3,122	1,011
Arkansas	643	175	13,389	1,713	2,666	736
California	8,731	2,043	234,046	32,575	3,731	1,294
Colorado	1,122	245	28,831	4,049	3,610	1,290
Connecticut	1,252	234	35,233	5,708	4,560	1,618
Delaware	217	47	5,620	791	3,640	1,305
Florida	3,765	880	89,972	13,365	3,550	1,251
Georgia	1,817	434	43,018	5,735	3,156	1,001
Hawaii	364	84	8,731	1,104	3,036	1,079
Idaho	286	75	6,118	745	2,603	753
Illinois	3,838	888	100,816	15,069	3,926	1,312
Indiana	1,742	432	41,775	5,751	3,302	1,050
Iowa	934	223	21,000	2,895	3,100	997
Kansas	812	180	19,612	2,844	3,502	1,173
Kentucky	1,032	273	23,205	3,091	2,994	832
Louisiana	1,269	340	31,761	4,714	3,716	1,062
Maine	380	94	7,980	992	2,611	866
Maryland	1,602	322	43,575	6,180	3,857	1,436
Massachusetts	2,202	431	55,676	8,272	3,757	1,434
Michigan	2,862	691	74,288	9,984	3,489	1,101
Minnesota	1,415	310	34,688	4,463	3,155	1,077
Mississippi	658	209	13,925	1,740	2,645	673
Missouri	1,613	378	38,458	5,451	3,379	1,097
Montana	261	74	5,546	736	2,820	901
Nebraska	537	127	11,649	1,620	3,016	1,014
Nevada	337	78	8,301	1,222	3,631	1,371
New Hampshire	363	75	8,830	1,269	3,495	1,323
New Jersey	3,005	551	81,151	12,379	4,119	1,658
New Mexico	422	128	9,622	1,274	3,019	911
New York	6,054	1,199	162,169	23,731	3,920	1,343
North Carolina	1,968	472	43,347	5,438	2,763	894
North Dakota	226	53	4,741	658	2,910	968
Ohio	3,514	814	86,080	11,679	3,324	1,087
Oklahoma	1,003	244	24,758	3,638	3,628	1,103
Oregon	864	223	20,130	2,539	2,937	954
Pennsylvania	3,950	929	94,167	13,113	3,320	1,102
Rhode Island	341	75	7,792	1,027	3,013	1,075
South Carolina	972	249	21,498	2,612	2,686	800
South Dakota	218	61	4,043	554	2,542	791
Tennessee	1,426	370	31,921	4,327	3,034	924
Texas	5,041	1,230	133,319	21,187	4,203	1,347
Utah	444	115	10,765	1,251	2,820	773
Vermont	176	41	3,752	475	2,693	905
Virginia	1,927	397	49,465	6,837	3,548	1,232
Washington	1,470	333	37,409	5,313	3,614	1,236
West Virginia	517	138	11,884	1,576	3,048	802
Wisconsin	1,568	378	36,879	4,691	2,991	987
Wyoming	166	41	4,211	639	3,853	1,243
District of Columbia	253	57	6,572	1,027	4,061	1,648

[a] Data are preliminary.

[b] Per capita figures by state based on resident population as of July 1, 1983; for U.S., based on total U.S. population (including armed forces overseas) as of July 1, 1983.

[c] Total includes returns with addresses outside the United States.

Source: Treasury Department and Department of Commerce, Bureau of the Census.

C45. Median Incomes, before and after Direct Federal Taxes and Inflation

Calendar Years 1959-1984

Year	Median family income [a]	Direct Federal taxes			After-tax income	
		Income tax [b]	Social Security	Total	Current dollars	1969 dollars [c]
1959	$5,661	$475	$120	$595	$5,066	$6,372
1960	5,847	501	144	645	5,202	6,440
1961	6,051	534	144	678	5,373	6,585
1962	6,202	558	150	708	5,494	6,659
1963	6,469	599	174	773	5,696	6,820
1964	6,724	539	174	713	6,011	7,104
1965	6,914	515	174	689	6,225	7,357
1966	7,463	597	277	874	6,589	7,655
1967	7,883	658	290	948	6,935	7,834
1968	8,444	802	343	1,145	7,299	8,015
1969	9,277	958	374	1,332	7,945	7,945
1970	9,750	939	374	1,313	8,437	7,967
1971	10,314	933	406	1,339	8,975	8,122
1972	11,152	982	468	1,450	9,702	8,503
1973	11,895	1,098	632	1,730	10,165	8,387
1974	13,004	1,267	761	2,028	10,976	8,161
1975	14,156	1,172	825	1,997	12,159	8,283
1976	15,016	1,388	878	2,266	12,750	8,210
1977	15,949	1,466	933	2,399	13,550	8,197
1978	17,318	1,717	1,048	2,765	14,553	8,176
1979	19,048	1,881	1,168	3,049	15,999	8,080
1980	20,586	2,143	1,262	3,405	17,181	7,644
1981	21,462	2,267	1,427	3,694	17,768	7,162
1982	23,036	2,342	1,543	3,885	19,151	7,273
1983	23,949	2,278	1,605	3,883	20,066	7,383
1984	25,026 [d]	2,330	1,677	4,007	21,019	7,419

[a] Median income for all families with one earner employed full-time, year-round.

[b] Married couple filing joint return, two children.

[c] Adjusted by Consumer Price Index.

[d] Estimated by Tax Foundation.

Source: Department of Commerce, Bureau of the Census; Department of Labor, Bureau of Labor Statistics; and Tax Foundation computations.

C46. Federal Corporation Income Tax Data[a]

Selected Income Years 1939-1981[b]

Item	1939	1949	1959	1969	1979	1981
			Thousands			
Total number of returns	470	615	1,074	1,659	2,557	2,812
Returns with net income	199	385	671	1,046	1,586	1,597
Returns with no net income	270	230	404	613	970	1,215
			Millions			
Total compiled receipts	$132,878	$393,450	$816,800	$1,680,483	$5,598,689	$7,026,352
Returns with net income	105,658	350,169	719,416	1,461,061	4,890,972	5,461,362
Returns with no net income	27,220	43,281	97,384	219,422	707,717	1,564,990
Total net income	6,735	28,195	46,797	80,219	284,616	213,649
Returns with net income	8,827	30,577	51,651	93,433	321,650	301,441
Returns with no net income (deficit)	2,092	2,382	4,854	13,214	37,034	87,792
Total dividends paid[c]	5,747	9,569	16,242	32,951	86,614	120,295
Returns with net income	5,562	9,409	15,797	31,827	82,396	110,555
Returns with no net income	184	160	445	1,124	4,218	9,740
Total tax liability	1,232	9,817	22,525	33,477	65,888	58,445[d]

[a] Active corporations only.

[b] For most large corporations, the accounting period coincides with the calendar year. Returns for each year also include those corporations with fiscal years ending within six months before or after the end of the calendar year.

[c] Dividends paid in cash and assets other than own stock.

[d] Amount due after deduction of investment tax credit of $18,887 million and foreign tax credit of $21,829 million.

Source: Treasury Department.

C47. Federal Corporation Income Tax Rates

Income Years 1909-1985

Year	Rate brackets or exemptions	Rate [a] (percent)
1909-1913	$5,000 exemption	1
1913-1915	No exemption after March 1, 1913	1
1916	None	2
1917	None	6
1918	$2,000 exemption	12
1919-1921	$2,000 exemption	10
1922-1924	$2,000 exemption	12.5
1925	$2,000 exemption	13
1926-1927	$2,000 exemption	13.5
1928	$3,000 exemption	12
1929	$3,000 exemption	11
1930-1931	$3,000 exemption	12
1932-1935	None	13.75
1936-1937	Graduated normal tax ranging from—	
	First $2,000	8
	Over $40,000	15
	Graduated surtax on undistributed profits ranging from	7-27
1938-1939	First $25,000	12.5-16
	Over $25,000	19 [b]
1940	First $25,000	14.85-18.7
	$25,000 to $31,964.30	38.3
	$31,964.30 to $38,565.89	36.9
	Over $38,565.89	24
1941	First $25,000	21-25
	$25,000 to $38,461.54	44
	Over $38,461.54	31
1942-1945	First $25,000	25-29
	$25,000 to $50,000	53
	Over $50,000	40
1946-1949	First $25,000	21-25
	$25,000 to $50,000	53
	Over $50,000	38
1950	First $25,000	23
	Over $25,000	42

(Continued)

C47. Federal Corporation Income Tax Rates —Continued

Income Years 1909-1985

Year	Rate brackets or exemptions	Rate[a] (percent)
1951	First $25,000	28.75
	Over $25,000	50.75
1952-1963	First $25,000	30
	Over $25,000	52
1964	First $25,000	22
	Over $25,000	50
1965-1967	First $25,000	22
	Over $25,000	48
1968-1969	First $25,000	24.2[c]
	Over $25,000	52.8[c]
1970	First $25,000	22.55[c]
	Over $25,000	49.2[c]
1971-1974	First $25,000	22
	Over $25,000	48
1975-1978	First $25,000	20
	Next $25,000	22
	Over $50,000	48
1979-1981	First $25,000	17
	$25,000 to $50,000	20
	$50,000 to $75,000	30
	$75,000 to $100,000	40
	Over $100,000	46
1982	First $25,000	16
	$25,000 to $50,000	19
	$50,000 to $75,000	30
	$75,000 to $100,000	40
	Over $100,000	46
1983-1985	First $25,000	15
	$25,000 to $50,000	18
	$50,000 to $75,000	30
	$75,000 to $100,000	40
	Over $100,000	46

[a] In addition to the rates shown, certain types of "excess profits" levies were in effect in 1917-1921, 1933-1945, and 1950-1953.

[b] Less adjustments: 14.025% of dividends received and 2.5% of dividends paid.

[c] Includes surcharge of 10% in 1968 and 1969 and 2.5% in 1970.

Source: Treasury Department, Office of Tax Analysis.

C48. Income on Federal Corporation Income Tax Returns by Income Class[a]

Selected Income Years 1939-1981[b]

Income subject to tax (thousands of dollars)	1939		1949		1959		1969		1981[c]	
	Number of returns	Net income (millions)	Number of returns	Net income (millions)	Number of returns	Net income (millions)	Number of returns	Net income (millions)	Number of returns	Net income (millions)
Total	199,479	$8,827	384,772	$30,577	670,581	$51,651	778,290	$83,878	998,740	$235,443
Under 5	131,275	170	185,907	309	314,233	470	296.318	821	892,343	21,887
5 under 25	43,758	512	123,432	1,543	232,847	2,899	297,287	4,389		
25 under 100	15,705	775	50,014	2,424	90,891	4,036	136,234	6,785	64,349	11,998
100 under 250	4,649	718	14,324	2,218	18,141	2,771	28,621	4,784	22,581	12,012
250 under 500	1,885	662	5,173	1,812	6,576	2,293	9,702	3,685	9,090	9,244
500 under 1,000	1,046	729	2,766	1,933	3,528	2,459	4,901	3,788	5,076	10,044
1,000 under 5,000	943	1,997	2,441	5,054	3,247	6,835	3,914	8,907	4,636	44,308
5,000 under 10,000	125	888	354	2,483	512	3,558	577	4,467		
10,000 and over	93	2,376	361	12,800	606	26,332	734	46,252	666	125,950

---

[a] Returns with net income.

[b] For most large corporations, the accounting period coincides with the calendar year. Returns for each year also include those corporations with fiscal years ending within six months before or after the end of the calendar year.

[c] Data for 1981 exclude returns and income of corporations filing tax forms 1120S and 1120-DISC.

Source: Treasury Department.

C49. Federal Excise Tax Collections by Type of Tax

Selected Fiscal Years 1959-1984

(Thousands)

Type of tax	1959	1969	1979	1984
Total	$10,759,549	$15,542,787	$19,049,504	$38,017,486
Alcohol taxes [a]	3,002,096	4,555,560	5,647,924	5,402,467
Distilled spirits	2,137,149	3,390,819	3,945,034	3,566,482
Wines	92,442	157,394	198,289	319,920
Beer	772,505	1,007,348	1,504,601	1,516,064
Tobacco taxes	1,806,816	2,137,585	2,495,517	4,663,610
Cigars	51,101	54,220	36,225	30,372
Cigarettes	1,738,050	2,082,106	2,454,829	4,623,288
Other [b]	17,666	1,259	4,463	9,950
Manufacturers' excise taxes	3,958,789	6,501,146	7,057,612	10,097,242
Gasoline [c]	1,700,253	3,186,239	4,525,065	9,026,745
Lubricating oils [d]	73,685	97,476	108,647	-6,332
Passenger automobiles, bodies, etc. [e]	1,039,272	1,863,956	-38	—
Trucks, buses, trailers, etc. [e]	215,279	589,304	965,486	—
Parts and accessories for automobiles, trucks, etc. [f]	166,234	81,387	223,721	-14,777
Tires, tubes, and tread rubber [g]	278,911	631,527	878,283	423,315
Fishing rods, creels, reels, etc.	5,589	11,904	30,418	37,269
Firearms, shells, and cartridges	13,909	33,082	71,398	65,654
Pistols and revolvers	2,028	6,183	17,537	22,011
Black lung (coal excises)	—	—	232,056	525,422
Other [h]	463,626	88	5,040	18,266
Retailers' excise taxes	408,256	224,693	553,291	2,619,570
Noncommercial aviation gasoline	—	—	10,720	7,738
Noncommercial aviation fuel other than gasoline	—	—	35,920	67,926
Diesel and special motor fuels [d]	52,528	224,657	506,651	1,571,437
Other [i]	355,728	36	—	972,468
Stamp taxes [j]	133,817	1,455	—	—
Miscellaneous excise taxes [k]	383,425	1,922,890	3,223,033	13,290,186
Toll telephone, telegraph, radio and cable facilities, telephone service, etc	690,435	1,316,378	1,362,193	2,034,965
Transportation of persons by air	227,044	223,687	1,272,003	2,241,203
Transportation of property by air	143,250	—	79,009	132,780
Use of international air travel facilities	—	—	74,644	82,730
Coin-operated gaming devices [l]	16,894	12,345	4,867	—
Sugar [m]	86,378	108,191	—	—
Narcotics and marijuana [a,n]	969	1,936	—	—
Firearms, transfer, and occupational taxes	29	119	728	738
Wagering [a]	6,787	4,682	10,032	6,863
Use tax on highway motor vehicles weighing over 26,000 pounds [o]	32,532	124,273	251,793	175,054
Use tax on civil aircraft	—	—	27,741	37
Interest equalization	—	111,685	—	—
Foreign insurance	—	18,482	69,261	56,037
Exempt organizations	—	—	68,567	152,069
Employee pension plans	—	—	2,050	11,262
Windfall profits tax	—	—	—	8,120,274 [p]
Unclassified excise taxes	66,351	199,458	72,126	1,944,411

[a] Includes occupational taxes.

[b] Includes taxes on cigarette papers and tubes and miscellaneous tobacco collections.

[c] Total for 1984 includes $5,227 thousand for a one-time tax imposed on inventories of dealers as of April 1, 1983.

[d] Repealed, effective after January 6, 1983.

[e] Taxes on passenger automobiles and light trucks repealed effective December 11, 1971.

[f] Repealed for parts and accessories for automobiles effective January 1, 1966; tax on truck parts and accessories repealed effective after January 6, 1983.

[g] Taxes on inner tubes and tread rubber repealed effective January 1, 1984. Total for 1984 includes $5,342 thousand from one-time tax on floor stock of taxable tires of dealers, effective January 1, 1984.

[h] Includes amounts collected or adjusted for taxes that have been repealed or expired, mainly under Excise Tax Reduction Act of 1965. See footnotes to Table C50. Also includes excise tax collections on bows and arrows, fuel economy taxes on automobiles, and alcohol sold but not used as fuel. For 1979, also includes excise taxes on sugar and interest equalization, which have expired.

[i] Includes excise taxes on inland waterway fuel, truck and bus chassis, bodies, etc. (imposed at the retailer rather than manufacturer level, effective April 1, 1983), jewelry, furs, toilet preparations, luggage, handbags, etc.

[j] Tax on issues and transfers of stocks and bonds repealed effective January 1, 1966. Tax on silver bullion sales or transfers repealed effective June 3, 1963. Tax on playing cards repealed effective June 22, 1965.

[k] Total includes items not shown separately.

[l] Repealed effective June 30, 1980.

[m] Terminated effective June 30, 1975.

[n] Repealed effective May 1, 1971.

[o] Expired September 30, 1980. Officially repealed.

[p] Tax on windfall profit from domestically-produced oil effective March 1, 1980. Figure for 1984 is incomplete and reflects only the amount from returns processed by the end of the reporting period.

Source: Treasury Department.

C50. Federal Excise Tax Rates on Selected Items

Selected Dates 1944-1985

Item taxed	As of December 31			April 1, 1985
	1944	1954	1964	
Liquor taxes				
Distilled spirits (per proof gallon)	$9	$10.50	$10.50	$10.50 [a]
Still wines (per wine gallon)				
Not over 14% alcohol	15¢	17¢	17¢	17¢
14 to 21% alcohol	60¢	67¢	67¢	67¢
21 to 24% alcohol	$2	$2.25	$2.25	$2.25
Beer (per 31-gallon barrel)	$8	$9	$9	$9
Tobacco taxes				
Small cigars, not over 3 lbs. per thousand (per thousand)	75¢	75¢	75¢	75¢
Large cigars, over 3 lbs. per thousand (per thousand)	$2.50 to $20	$2.50 to $20	$2.50 to $20	8-1/2% of wholesale price to $20
Cigarettes (per thousand, 3 lbs. or less) [b]	$3.50	$4	$4	$8
Tobacco and snuff (per pound)	18¢	10¢	10¢	([c])
Stamp taxes, documentary, etc.				
Documentary stamps on conveyances (per $500 of value and fractional part thereof)	50¢	55¢	55¢	([c])
Documentary stamps on issuance of bonds and stock (per $100 of value, respectively)	10¢, 10¢	11¢, 11¢	11¢, 10¢	([c])
Transfers of bonds and stock (per $100 of value, respectively)	4¢	5¢	5¢, 4¢	([c])
Playing cards (per package of not more than 54)	10¢	13¢	13¢	([d])
Manufacturers' excise taxes				
Lubricating oils (per gallon)	6¢	6¢	6¢	([e])
Matches, white phosphorous (per hundred)	2¢	2¢	2¢	([d])
Matches, in general (per thousand)	2¢	2¢	2¢	([d])
Gasoline (per gallon)	1.5¢	2¢	2¢	9¢
Highway tires (per pound respectively)	5¢	5¢	10¢	15¢ to 50¢ [f]
Inner tubes (per pound)	9¢	9¢	10¢	([g])
Tread rubber (per pound)	—	—	5¢	([g])
Automobiles (sale price)	7%	10%	10%	([h])
Automotive accessories (sale price)	5%	8%	8%	([c])
Trucks (sale price)	7%	10%	10%	12%
Radios and accessories (sale price)	10%	10%	10%	([d])
Refrigerators, household-type (sale price)	10%	10%	5%	([d])
Electric, gas, and oil appliances (sale price)	10%	10%	5%	([d])
Firearms, shells, cartridges (sale price)	11%	11%	11%	11%
Pistols and revolvers (sale price)	11%	11%	10%	10%
Sporting goods, except fishing equipment (sale price)	10%	10%	10%	([d])
Musical instruments and phonographs (sale price)	10%	10%	10%	([d])
Records (sale price)	10%	10%	10%	([d])
Business and store machines (sale price)	10%	10%	10%	([d])
Cameras and photographic apparatus (sale price)	25%	10%	10%	([d])
Photographic film (sale price)	15%	20%	10%	([d])
Bows and arrows (sale price)	—	—	—	11%
Fishing equipment (sale price)	—	10%	10%	10%
Gas guzzler tax	—	—	—	([i])
Miscellaneous excise taxes				
General telephone service (amount paid)	15%	10%	10%	3% [j]
Toll telephone service (amount paid)	25%	10%	10%	3% [j]
Cable and radio messages (amount paid)	25%	10%	10%	([c])
Leased wires, or teletypewriter and wire message service (amount paid)	25%	10%	10%	([c])
Wire and equipment services (amount paid)	25%	10%	10%	([c])
Bowling alleys, pool tables (per unit, per year)	$20	$20	$20	([k])
Transportation of persons by air (amount paid)	15%	10%	5%	8%
International departure ticket	—	—	—	$3
Air freight (domestic waybills)	—	—	—	5%
Lease of safe deposit boxes (amount paid)	20%	10%	10%	([k])
Cabarets, roof gardens, etc. (amount paid)	20%	20%	10%	([l])
Admissions (for every 5¢ or major fraction, 1944-1953; 10¢ or major fraction, 1954-1964)	1¢	1¢	1¢	([l])

(Continued)

C50. Federal Excise Tax Rates on Selected Items —Continued

Selected Dates 1944-1985

Item taxed	December 31			April 1, 1985
	1944	1954	1964	
Leases of boxes or seats (amount for which similar accommodations are sold)	20%	10%	10%	(l)
Wagers (amount wagered except parimutuel	10%	10%	10%	2% [m]
Occupation of accepting wagers (per year)	—	$50	$50	—
Dues and initiation fees (amount paid)	20%	20%	20%	(l)
Coin-operated amusement and gambling devices (per unit, per year, respectively)	$10, $100	$10, $250	$10, $250	(l)
Foreign insurance policies (premium paid)				
Life insurance	1%	1%	1%	1%
Other insurance	4%	4%	4%	4%
Coal sales, underground and surface mines (per ton, respectively)	—	—	—	$1, 50¢
Windfall profits tax (percent of windfall profit)	—	—	—	(n)
Use tax on heavy highway vehicles (per year)	—	—	(o)	(p)
Environmental ("superfund") excise taxes				
Crude oil (per barrel)	—	—	—	79¢ [q]
Chemicals (per ton)	—	—	—	22¢ to $4.87 [q]
Retailers' excise taxes				
Jewelry (sale price)	20%	10%	10%	(d)
Furs (sale price)	20%	20%	10%	(d)
Toilet preparations (sale price)	20%	20%	10%	(d)
Luggage (sale price)	20%	20%	20%	(d)
Diesel fuel for highway vehicles (per gallon)	—	—	—	15¢
Gasoline substitute fuels for highway vehicles and motor boats	—	—	—	9¢
Gasoline used in noncommercial aviation (per gallon)	—	—	—	12¢
Aviation fuel other than gasoline (per gallon)	—	—	—	14¢
Inland waterways users' fuel (per gallon)	—	—	—	8¢ [r]
Gasohol (per gallon)	—	—	—	3¢

[a] Rate scheduled to rise to $12.50 on October 1, 1985.

[b] Cigarettes weighing more than 3 lbs. per thousand are currently taxed at $16.80 per thousand. Rates scheduled to revert to $4.00 and $8.40 on September 30, 1985.

[c] Repealed January 1, 1966.

[d] Repealed June 22, 1965.

[e] Repealed January 7, 1983

[f] On tires weighing 40 lbs. or less, no tax; over 40 lbs. but under 70 lbs. tax is 15¢ per lb. over 40 lbs.; over 70 lbs. but under 90 lbs., $4.50 plus 30¢ per lb. over 70 lbs.; over 90 lbs., $10.50 plus 50¢ per lb. over 90 lbs.

[g] Repealed January 1, 1984.

[h] Repealed August 16, 1971.

[i] Imposed on passenger automobiles weighing 6,000 lbs. or less that fail to meet prescribed fuel efficiency standards. In 1985 tax ranges from $500 for cars with fuel economy rating (in miles per gallon) of at least 20 but less than 21 to $2,650 for cars with rating of less than 13 miles per gallon. Rate scheduled to rise in 1986.

[j] Tax expires December 31, 1987.

[k] Repealed July 1, 1965.

[l] Repealed December 31, 1965.

[m] For wagers authorized under state law, rate is .25%. An occupational tax of $500 per year is imposed on businesses accepting wagers ($50 if authorized under state law).

[n] Tax is imposed on producers of domestic crude oil at rates, depending on classification of oil, ranging from 22.5% of value for tier three newly discovered oil to 70% on tier one oil. Independent producers are entitled to reduced rates on the first 1,000 barrels per day of qualifying tier one and tier two production.

[o] $3 per 1,000 lbs. of gross weight over 26,000 lbs.

[p] On vehicles under 55,000 lbs., no tax; 55,000-75,000—$100 plus $22 per 1,000 lbs. over 55,000; over 75,000 lbs—$550.

[q] Scheduled to expire September 30, 1985.

[r] Scheduled to rise to 10¢ per gallon on October 1, 1985.

Source: Commerce Clearing House and Joint Committee on Taxation.

C51. Federal Estate and Gift Tax Rates

September 9, 1916 to July 1, 1985[a]

(Dollar Amounts in Thousands)

A. FEDERAL ESTATE TAX

Revenue Act or Internal Revenue Code [a]	Effective date	Specific exemption	Minimum		Maximum		Credit for state death taxes (percent of Federal tax) [c]
			Rate (percent)	On taxable estate under [b]	Rate (percent)	On taxable estate above [b]	
1916	9/9/16	$50	1	$50	10	$5,000	–
1917	3/3/17	50	1.5	50	15	5,000	–
	10/4/17	50	2	50	25	10,000	–
1918, 1921	2/24/19	50	1	50	25	10,000	–
1924	6/2/24	50	1	50	25	10,000	25
1926	2/26/26	100	1	50	20	10,000	80
1932	6/6/32	50	1	10	45	10,000	80% of basic tax [c]
1934	5/11/34	50	1	10	60	10,000	
1935	8/31/35 [d]	40	2	10	70	50,000	
1941	9/21/41	40	3	5	77	10,000	
1942	10/22/42 [e]	60	3	5	77	10,000	
1954	8/17/54	60	3	5	77	10,000	(f)
1976	1/1/77	(g)	(h)	(h)	70	5,000	(f)
1981	1/1/82	(g)	(h)	(h)	65 [i]	4,000 [i]	(f)

B. FEDERAL GIFT TAX

Revenue Act or Internal Revenue Code [a]	Effective date	Specific exemption [j]	Annual exclusion per donee [k]	Minimum		Maximum	
				Rate (percent)	On taxable gifts under [b]	Rate (percent)	On taxable gifts above [b]
1924	6/2/24	$50	$5	1	$5	25	$10,000
1932	6/7/32	50	5	.75	10	33.5	10,000
1934	1/1/35	50	5	.75	10	45	10,000
1935	1/1/36 [d]	40	4 [l]	1.5	10	52.5	50,000
1941	1/1/42	40	4	2.25	5	57.75	10,000
1942	1/1/43 [e]	30	3	2.25	5	57.75	10,000
1954	8/17/54	30	3	2.25	5	57.75	10,000
1976	1/1/77	(g)	3	(h)	(h)	70	5,000
1981	1/1/82	(g)	10	(h)	(h)	65 [i]	4,000 [i]

[a] The July 1, 1985 date is solely for a cut-off date for the table. Only those acts which made a significant change in the statutory rate structure are listed. (See also footnote *e* below.)

[b] After deduction of the specific exemption, and, in the case of the gift tax, of the annual exclusion for donees.

[c] For the period June 6, 1932—August 16, 1954, the credit for state taxes was 80% of the "basic tax," which was the Federal tax under the Revenue Act of 1926.

[d] A defense tax of 10% of the gift and net estate was added by the 1940 Act (effective June 26, 1940) and integrated with the ordinary rates by the Revenue Act of 1941.

[e] The Revenue Act of 1948 provided a marital deduction by which property passing to a spouse may be tax-exempt up to one-half of the "adjusted gross estate" or of amount of gift to a third person (effective January 1, 1948 for estate tax and April 3, 1948 for gift tax). The Tax Reform Act of 1976 established a limit of $250,000 or one-half of the "adjusted gross estate," whichever is greater, for persons dying after December 31, 1976.

[f] The credit is limited to a percentage of the taxable estate through a graduated set of rates, starting at 0.8% of the taxable estate from $40,000 to $90,000 and rising to 16% of taxable estate in excess of $10,400,000. This was merely a change in the method of calculating the credit for state taxes; it did not affect the amount of tax.

[g] The Tax Reform Act of 1976 established a unified credit against estate and gift taxes in lieu of specific exemptions. The amount of the credit was phased in over a period of five years; $30,000 in 1977, $34,000 in 1978, $38,000 in 1979, $42,500 in 1980, $47,000 in 1981. The Economic Recovery Tax Act of 1981 raised the credit to $62,800 in 1982, $79,300 in 1983, $96,300 in 1984, $121,800 in 1985, $155,800 in 1986, and $192,800 in 1987 and subsequent years.

[h] Although the nominal minimum rate is 18% of combined gifts and estates under $10,000, the effect of the credit was a minimum rate of 30% of taxable estates and gifts over $120,666 in 1977, rising to a minimum rate of 37% of taxable estates and gifts over $600,000 in 1987 and thereafter.

[i] A 60% maximum rate applied for 1983 for incomes in excess of $3.5 million; for 1984-1987, 55% for incomes in excess of $3 million; in 1988 and thereafter, a 50% rate is applied for incomes in excess of $2.5 million.

[j] Under the Revenue Act of 1924, the specific exemption was allowed for each calendar year. Under later acts, the specific exemption was allowed but once and taken all in one year or over a period of years, at the option of the donor.

[k] Not applicable to gifts of future interest for 1932 and later years, nor to gifts in trust 1939-1942.

[l] The reduction in the annual exclusion from $5,000 to $4,000 was effective January 1, 1939.

Source: Treasury Department.

C52. Federal Estate and Gift Tax Burden

Calendar Years 1983, 1985, 1988

Taxable estate including cumulative gifts [a]	1983 [b]		1985 [b]		1988 [b]	
	Amount of tax [c]	Effective rate [d]	Amount of tax [c]	Effective rate [d]	Amount of tax [c]	Effective rate [d]
$500,000	$66,500	13.3	$24,000	4.8	—	—
750,000	148,600	19.8	106,100	14.1	$35,100	4.7
1,000,000	233,300	23.3	190,800	19.1	119,800	12.0
2,000,000	601,900	30.1	559,400	28.0	488,400	24.4
5,000,000	2,004,900	40.1	1,877,400	37.5	1,691,400	33.8
7,500,000	3,191,300	42.6	2,938,800	39.2	2,627,800	35.0
10,000,000	4,328,900	43.3	3,951,400	39.5	3,515,400	35.2
15,000,000	6,529,700	43.5	5,902,200	39.3	5,216,200	34.8
25,000,000	10,929,700	43.7	9,802,200	39.2	8,616,200	34.5
50,000,000	21,929,700	43.9	19,552,200	39.1	17,116,200	34.2
100,000,000	43,929,700	43.9	39,052,200	39.1	34,116,200	34.1

[a] Gross estate less any allowable deductions. Deductions are available for funeral expenses, administrative expenses, losses incurred during administration of the estate, debts, charitable contributions, and bequests to spouse.

[b] In 1983, the maximum unified Federal credit was $79,300, and the maximum tax rate was 60% on amounts over $3.5 million. For 1985, the maximum credit is $121,800, with a maximum tax rate of 55% on amounts over $3 million. For 1988 and later years, the maximum credit will be $192,800 and the maximum tax rate 50% on amounts over $2.5 million.

[c] Amounts of tax shown are after allowances for the maximum credit for state death taxes and the unified Federal credit. The former credit is computed in accordance with current Federal law, which no longer provides for personal exemptions in arriving at taxable estate. For many states, therefore, Federal credit may exceed actual state taxes paid. In practice, however, the Federal credit is limited to the amount of state taxes paid.

[d] Tax as a percentage of taxable estate, including cumulative gifts.

Source: Computed by Tax Foundation from Treasury Department data.

C53. Old-Age, Survivors, Disability, and Hospital Insurance: Tax Rates and Maximum Tax[a]

Calendar Years 1937-2000

Year	Maximum taxable base	Tax rate (percent)			Maximum tax (dollars)		
		Combined employer-employee	Employer or employee alone	Self-employed	Combined employer-employee	Employer or employee alone	Self-employed
1937-1949	$3,000	2.0	1.0	(b)	$60	$30	(b)
1950	3,000	3.0	1.5	(b)	90	45	(b)
1951-1953	3,600	3.0	1.5	2.25	108	54	$81
1954	3,600	4.0	2.0	3.0	144	72	108
1955-1956	4,200	4.0	2.0	3.0	168	84	126
1957-1958	4,200	4.5	2.25	3.375	189	95	142
1959	4,800	5.0	2.5	3.75	240	120	180
1960-1961	4,800	6.0	3.0	4.5	288	144	216
1962	4,800	6.25	3.125	4.7	300	150	226
1963-1965	4,800	7.25	3.625	5.4	348	174	259
1966	6,600	8.4	4.2	6.15	554	277	406
1967	6,600	8.8	4.4	6.4	580	290	422
1968	7,800	8.8	4.4	6.4	686	343	499
1969-1970	7,800	9.6	4.8	6.9	748	374	538
1971	7,800	10.4	5.2	7.5	811	406	585
1972	9,000	10.4	5.2	7.5	936	468	675
1973	10,800	11.7	5.85	8.0	1,264	632	864
1974	13,200	11.7	5.85	7.9	1,544	772	1,043
1975	14,100	11.7	5.85	7.9	1,650	825	1,114
1976	15,300	11.7	5.85	7.9	1,790	895	1,209
1977	16,500	11.7	5.85	7.9	1,930	965	1,304
1978	17,700	12.1	6.05	8.1	2,142	1,071	1,434
1979	22,900	12.3	6.13	8.1	2,817	1,404	1,855
1980	25,900	12.3	6.13	8.1	3,186	1,588	2,098
1981	29,700	13.3	6.65	9.3	3,950	1,975	2,762
1982	32,400	13.4	6.70	9.35	4,342	2,171	3,029
1983	35,700	13.4	6.70	9.35	4,784	2,392	3,338
1984	37,800	14.0	7.00[d]	14.0[e]	5,292[d]	2,646[d]	5,292[e]
1985	39,600	14.1	7.05	14.1[e]	5,584	2,792	5,584[e]
1986	(c)	14.3	7.15	14.3[e]	(c)	(c)	(c)
1987	(c)	14.3	7.15	14.3[e]	(c)	(c)	(c)
1988-1989	(c)	15.02	7.51	15.02[e]	(c)	(c)	(c)
1990-1999	(c)	15.3	7.65	15.3[e]	(c)	(c)	(c)
2000 & later	(c)	15.3	7.65	15.3[e]	(c)	(c)	(c)

[a] Disability insurance not included until 1956; hospital insurance not until 1966.

[b] Not covered until January 1, 1951.

[c] The base will be increased annually in line with wage levels whenever there has been a cost-of-living benefit adjustment in the preceding year. Maximum tax will vary accordingly.

[d] A credit of 0.3% of wages was allowed against 1984 employee taxes to reduce the net rate to 6.7%.

[e] For 1984-1989 credits will be allowed at the following rates of self-employment income: 2.7% in 1984; 2.3% in 1985; 2.0% in 1986-1989. Credit is to be replaced by a new arrangement beginning in 1990.

Source: Department of Health and Human Services, Social Security Administration.

C54. Old-Age, Survivors, Disability, and Health Insurance: Selected Benefits

January 1985

A. Selected monthly OASDI benefits for workers first eligible in 1985[a]

Beneficiary family	Average indexed monthly earnings of insured worker [b]					
	$280	$600	$1,000	$1,300	$1,691	$1,929 [c]
Primary insurance amount [d]	$252.00	$354.40	$482.40	$578.40	$703.50	$739.20
Maximum family benefit	378.00	531.60	875.30	1,051.70	1,231.00	1,293.50
Disability maximum family benefit	252.00	510.00	723.60	867.60	1,055.20	1,108.80
Disabled worker:						
Worker alone	252.00	354.00	482.00	578.00	703.00	739.00
Worker, spouse, and 1 child	252.00	508.00	722.00	866.00	1,053.00	1,107.00
Retired worker claiming benefits at age 62:						
Worker alone	201.00	283.00	385.00	462.00	562.00	591.00
Worker with spouse claiming benefits at—						
Age 65 or older	327.00	460.00	626.00	751.00	913.00	960.00
Age 62	295.00	415.00	565.00	678.00	825.00	868.00
Widow or widower claiming benefits at—						
Age 65 or older	252.00	354.00	482.00	578.00	703.00	739.00
Age 60 (or age 50 if disabled)	180.00	253.00	344.00	413.00	503.00	528.00
1 surviving child	189.00	265.00	361.00	433.00	527.00	554.00

B. Hospital and medical benefits[e]

Beneficiary cost sharing	Period	Deductible	Coinsurance payment
Hospitalization [f]			
All covered services	Each benefit period	First $400	None
All covered services	61st-90th days	None	$100 daily
All covered services	Next 60 days [g]	None	$200 daily
Post-hospital extended care [h,i]			
All covered services	First 20 days	None	None
All covered services	Next 80 days	None	$50 daily
Post-hospital home health care			
All covered services	365 days [j]	None	None
Supplementary medical insurance [k]			
80% of reasonable charges for covered services, including outpatient hospital services	Calendar year	$75	20%

[a] The year of eligibility is defined as the year in which the worker attained age 62, became disabled, or died.

[b] The indexing method for computing benefits was introduced by the 1977 Amendments and was effective in 1979. Under this method, the worker's earnings are first indexed to reflect average wage levels in the economy during his or her working years before the averaging of earnings takes place.

[c] This is the highest AIME possible for an individual retiring in 1985 at age 62.

[d] The primary insurance amount (PIA) is defined as the monthly amount payable to a retired worker who begins to receive benefits at age 65 or to a disabled worker who has never received a retirement benefit reduced for age. The PIA is derived from the AIME using the following formula: 90% of the first $280 of AIME, plus 32% of AIME over $280 through $1,691, plus 15% of AIME over $1,691. The result is rounded down to the lower $0.10.

[e] Available to most individuals age 65 and over and certain disabled workers at any age. Does not cover special cases of limited applicability.

[f] For each "benefit period," defined as beginning on the first day beneficiary receives covered services as patient in hospital or skilled nursing facility, and ending after beneficiary has not been in any hospital or skilled nursing facility for 60 consecutive days.

[g] Limited to one time only.

[h] In covered skilled nursing home or part of hospital qualifying as skilled nursing facility, after hospital stay of at least 3 days, provided patient was admitted within a short period (generally 14 days) after discharge from a covered hospital.

[i] Services must be furnished under approved plan. Covers services of visiting nurses, physical therapist, and other health workers except doctors. Available only after discharge from hospital or skilled nursing facility after stay of 3 days or more, providing physician arranges for such services within 14 days after discharge.

[j] No restrictions.

[k] Available only if beneficiary pays monthly premium ($15.50, effective January 1985). Includes physicians' and surgeons' services, no matter where received in U.S.; unlimited home health visits annually, with no requirement of prior hospitalization, and other medical and health services.

Source: Department of Health and Human Services, Social Security Administration.

C55. Allocation of the Federal Tax Burden by State

Fiscal Year 1985

State	Total Federal tax burden [a]		
	Percentage distribution	Amount (millions)	Per capita [b]
Total	100.00	$714,248	$3,010
Alabama	1.28	9,158	2,312
Alaska	.35	2,506	4,556
Arizona	1.13	8,050	2,562
Arkansas	.71	5,044	2,165
California	12.01	85,800	3,282
Colorado	1.47	10,481	3,158
Connecticut	1.84	13,156	4,218
Delaware	.29	2,042	3,364
Florida	4.53	32,366	2,844
Georgia	2.10	14,993	2,548
Hawaii	.44	3,114	2,941
Idaho	.32	2,281	2,250
Illinois	5.37	38,386	3,373
Indiana	2.11	15,080	2,797
Iowa	1.11	7,929	2,775
Kansas	1.08	7,700	3,152
Kentucky	1.20	8,596	2,320
Louisiana	1.71	12,207	2,665
Maine	.39	2,753	2,401
Maryland	2.09	14,946	3,461
Massachusetts	2.81	20,094	3,519
Michigan	3.72	26,562	3,024
Minnesota	1.75	12,527	3,024
Mississippi	.71	5,106	1,959
Missouri	1.99	14,200	2,872
Montana	.30	$2,158	$2,597
Nebraska	.62	4,443	2,782
Nevada	.41	2,960	3,073
New Hampshire	.43	3,068	3,137
New Jersey	4.18	29,848	4,008
New Mexico	.49	3,478	2,371
New York	8.30	59,306	3,387
North Carolina	2.09	14,934	2,418
North Dakota	.29	2,053	2,958
Ohio	4.37	31,204	2,957
Oklahoma	1.35	9,634	2,754
Oregon	1.01	7,242	2,734
Pennsylvania	4.95	35,322	3,006
Rhode Island	.41	2,912	3,072
South Carolina	1.03	7,380	2,207
South Dakota	.23	1,638	2,347
Tennessee	1.65	11,806	2,513
Texas	7.17	51,193	3,035
Utah	.52	3,745	2,151
Vermont	.18	1,310	2,476
Virginia	2.45	17,499	3,099
Washington	1.95	13,955	3,182
West Virginia	.63	4,519	2,317
Wisconsin	1.86	13,303	2,817
Wyoming	.24	1,706	3,125
District of Columbia	.36	2,557	4,247

---

[a] The burden by state is estimated on the basis of a special formula designed for this purpose, since data on Federal tax collections by state do not accurately reflect the distribution of the burden.

[b] Based on estimates of resident population as of April 1, 1985.

Source: Office of Management and Budget and Tax Foundation.

C56. Trends in State Shares of Federal Tax Burden[a]

Selected Fiscal Years 1961-1985

(Percent)

State	1961	1965	1970	1975	1980	1985
Total	100.00	100.00	100.00	100.00	100.00	100.00
Alabama	1.05	1.06	1.11	1.20	1.30	1.28
Alaska	.11	12	.14	.18	.29	.35
Arizona	.59	.69	.69	.92	.99	1.13
Arkansas	.50	.55	.59	.66	.69	.71
California	11.00	11.49	11.42	10.80	11.61	12.01
Colorado	.95	1.01	.95	1.15	1.27	1.47
Connecticut	2.08	2.14	2.11	1.88	1.75	1.84
Delaware	.52	.48	.36	.34	.30	.29
Florida	2.49	2.65	2.87	3.82	3.83	4.53
Georgia	1.39	1.51	1.69	1.97	1.89	2.10
Hawaii	.31	.34	.38	.43	.44	.44
Idaho	.28	.26	.26	.29	.33	.32
Illinois	7.03	6.80	6.69	6.39	6.16	5.37
Indiana	2.32	2.36	2.45	2.49	2.45	2.11
Iowa	1.23	1.19	1.21	1.34	1.32	1.11
Kansas	.99	1.00	1.02	1.08	1.07	1.08
Kentucky	1.09	1.10	1.10	1.21	1.28	1.20
Louisiana	1.22	1.18	1.36	1.31	1.54	1.71
Maine	.43	.43	.38	.37	.37	.39
Maryland	1.92	2.05	2.20	2.22	2.13	2.09
Massachusetts	3.40	3.33	3.18	2.99	2.62	2.81
Michigan	4.44	4.48	4.78	4.71	4.67	3.72
Minnesota	1.63	1.64	1.67	1.80	1.86	1.75
Mississippi	.50	.55	.59	.68	.69	.71
Missouri	2.32	2.30	2.19	2.15	2.06	1.99
Montana	.30	.29	.28	.29	.32	.30
Nebraska	65	.67	.64	.73	.68	.62
Nevada	.21	.28	.27	.32	.39	.41
New Hampshire	.33	.32	.35	.38	.39	.43
New Jersey	4.26	4.26	4.27	4.34	3.94	4.18
New Mexico	.39	.38	.36	.38	.44	.49
New York	13.20	12.73	11.74	9.95	8.40	8.30
North Carolina	1.45	1.62	1.77	2.04	2.01	2.09
North Dakota	.20	.21	.22	.27	.26	.29
Ohio	5.75	5.47	5.49	5.16	5.04	4.37
Oklahoma	.97	.97	.99	1.05	1.17	1.35
Oregon	.97	.94	.95	1.04	1.19	1.01
Pennsylvania	6.83	6.28	5.95	5.61	5.27	4.95
Rhode Island	.53	.50	.48	.45	.40	.41
South Carolina	.65	.73	.82	.95	1.00	1.03
South Dakota	.23	.24	.23	.24	.24	.23
Tennessee	1.24	1.36	1.42	1.57	1.62	1.65
Texas	4.43	4.43	4.78	5.10	6.12	7.17
Utah	.38	.42	.38	.42	.48	.52
Vermont	.18	.18	.18	.18	.17	.18
Virginia	1.78	1.92	1.98	2.23	2.31	2.45
Washington	1.64	1.57	1.76	1.65	1.95	1.95
West Virginia	.70	.65	.61	.64	.69	.63
Wisconsin	2.07	2.00	2.04	2.03	1.99	1.86
Wyoming	.17	.18	.14	.16	.23	.24
District of Columbia	.70	.69	.51	.44	.39	.36

[a] See Table C32 for dollar amounts of Federal tax collections in selected years and Table C55 for 1985 state-by-state amounts.

Source: Tax Foundation estimates based on a special formula designed to show the geographic burden of taxes, as distinct from the initial impact of taxes that is shown by tax collections as reported by the Treasury Department.

C57. Federal Tax Burden by Type of Tax and State

Fiscal Year 1985

(Millions)

State	Individual income taxes	Corporate income taxes	Social insurance taxes	Highway Trust Fund taxes	Alcoholic beverage excises	Tobacco products excises	Other excise taxes	Estate and gift taxes
Total	$329,677.0	$66,403.0	$263,644.0	$13,318.0	$6,005.0	$4,713.0	$24,885.0	$5,603.0
Alabama	3,853.9	819.8	3,696.3	248.4	74.7	78.2	336.5	49.7
Alaska	1,312.9	160.3	902.5	28.7	16.4	8.9	73.6	2.4
Arizona	3,592.6	796.2	2,993.2	178.3	83.6	58.5	292.2	55.0
Arkansas	2,068.8	501.6	2,002.7	162.1	40.2	46.1	193.5	28.8
California	38,364.1	8,277.7	32,636.7	1,324.9	757.9	512.1	3,067.2	859.2
Colorado	5,095.6	953.5	3,670.2	191.2	93.6	63.0	361.1	52.3
Connecticut	6,717.6	1,177.7	4,402.7	159.1	97.6	65.4	420.2	115.6
Delaware	951.5	182.2	751.2	37.4	20.8	12.4	67.3	19.4
Florida	15,691.4	3,456.0	10,537.2	616.3	357.0	226.1	1,133.2	348.8
Georgia	6,681.9	1,304.5	5,736.4	394.6	148.4	113.0	543.5	70.7
Hawaii	1,338.1	298.4	1,256.8	36.1	31.5	20.3	114.8	18.3
Idaho	912.7	236.6	933.6	58.9	20.1	18.4	88.2	12.8
Illinois	18,032.6	3,581.3	14,010.0	558.2	312.6	230.4	1,300.2	360.8
Indiana	6,935.2	1,371.4	5,573.0	354.0	112.3	108.8	521.3	103.5
Iowa	3,413.2	879.2	2,994.6	152.2	56.6	58.2	281.9	93.3
Kansas	3,474.6	764.6	2,854.7	170.3	44.7	48.9	267.6	74.2
Kentucky	3,702.3	808.5	3,332.4	233.6	72.2	73.6	323.3	50.5
Louisiana	5,867.2	1,062.1	4,291.9	285.9	110.4	84.7	422.6	82.0
Maine	1,158.5	263.8	1,090.2	66.0	30.8	23.0	104.1	17.0
Maryland	7,283.9	1,270.6	5,329.7	238.7	134.1	88.3	494.3	106.1
Massachusetts	9,579.1	1,822.4	7,289.2	272.5	185.3	120.7	689.5	135.6
Michigan	12,273.0	2,375.5	9,972.5	447.9	232.6	180.1	941.6	138.6
Minnesota	5,418.2	1,217.3	4,924.2	241.6	116.6	82.9	439.9	86.1
Mississippi	2,149.6	474.6	1,995.1	163.4	52.6	49.1	195.4	26.6
Missouri	6,528.7	1,390.7	5,146.7	329.1	99.8	100.6	494.3	109.5
Montana	907.1	222.9	835.0	64.0	22.6	16.0	74.7	15.4
Nebraska	1,932.4	497.1	1,626.6	103.1	36.4	31.8	162.1	53.9
Nevada	1,433.5	267.0	1,000.1	65.9	34.4	18.2	101.4	38.9
New Hampshire	1,460.2	270.8	1,111.1	47.7	36.4	19.5	108.1	14.1
New Jersey	14,553.3	2,480.2	10,932.6	403.5	221.0	153.9	956.4	146.7
New Mexico	1,564.0	323.5	1,279.9	166.0	35.5	26.6	125.0	17.5
New York	27,732.5	5,731.4	21,679.2	653.8	491.8	364.2	2,026.2	626.4
North Carolina	6,435.6	1,320.4	5,917.6	374.0	130.5	123.2	550.2	82.1
North Dakota	855.1	220.2	772.4	52.8	18.4	13.3	75.5	45.0
Ohio	14,377.1	2,836.3	11,626.5	607.1	212.3	215.5	1,095.7	233.6
Oklahoma	4,564.2	897.2	3,385.0	251.0	66.0	65.4	324.0	81.4
Oregon	3,031.3	721.7	2,893.9	170.1	64.5	53.7	256.6	50.1
Pennsylvania	15,957.4	3,248.9	13,570.1	583.9	248.9	246.1	1,241.8	224.9
Rhode Island	1,224.7	269.8	1,200.2	43.3	28.6	20.0	102.9	22.6
South Carolina	3,094.6	645.6	2,982.1	200.9	83.1	64.3	275.9	33.9
South Dakota	659.7	190.4	628.6	50.5	17.0	13.6	65.8	12.8
Tennessee	5,157.7	1,018.0	4,626.7	322.1	89.5	94.5	419.2	78.4
Texas	25,854.0	4,424.6	16,979.9	1,136.6	374.5	304.7	1,677.6	440.6
Utah	1,532.5	335.6	1,588.8	92.3	20.2	27.8	133.3	14.1
Vermont	555.1	129.2	515.1	28.0	16.6	10.6	48.3	6.9
Virginia	8,145.7	1,514.9	6,557.7	331.6	127.7	113.4	610.6	97.6
Washington	6,433.4	1,280.7	5,242.1	237.1	110.7	86.7	488.2	75.6
West Virginia	2,005.6	400.0	1,748.7	105.5	30.0	39.2	166.4	23.3
Wisconsin	5,770.6	1,305.8	5,116.7	261.5	146.9	95.2	489.8	116.3
Wyoming	790.2	158.1	611.6	54.7	14.3	9.8	55.8	11.6
District of Columbia	1,252.0	245.8	891.3	21.6	24.5	13.4	85.7	22.2

Source: Office of Management and Budget, and Tax Foundation computations.

C58. Percentage Distribution of the Federal Tax Burden by Type of Tax and State

Fiscal Year 1985

State	Individual income taxes	Corporate income taxes	Social insurance taxes	Highway Trust Fund taxes	Alcoholic beverage excises	Tobacco products excises	Other excise taxes	Estate and gift taxes
Total	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
Alabama	1.17	1.23	1.40	1.87	1.24	1.66	1.35	.89
Alaska	.40	.24	.34	.22	.27	.19	.30	.04
Arizona	1.09	1.20	1.14	1.34	1.39	1.24	1.17	.98
Arkansas	.63	.76	.76	1.22	.67	.98	.78	.51
California	11.64	12.47	12.38	9.95	12.62	10.87	12.33	15.33
Colorado	1.55	1.44	1.39	1.44	1.56	1.34	1.45	.93
Connecticut	2.04	1.77	1.67	1.19	1.63	1.39	1.69	2.06
Delaware	.29	.27	.28	.28	.35	.26	.27	.35
Florida	4.76	5.20	4.00	4.63	5.94	4.80	4.55	6.23
Georgia	2.03	1.96	2.18	2.96	2.47	2.40	2.18	1.26
Hawaii	.41	.45	.48	.27	.52	.43	.46	.33
Idaho	.28	.36	.35	.44	.34	.39	.35	.23
Illinois	5.47	5.39	5.31	4.19	5.21	4.89	5.22	6.44
Indiana	2.10	2.07	2.11	2.66	1.87	2.31	2.09	1.85
Iowa	1.04	1.32	1.14	1.14	.94	1.24	1.13	1.67
Kansas	1.05	1.15	1.08	1.28	.74	1.04	1.08	1.32
Kentucky	1.12	1.22	1.26	1.75	1.20	1.56	1.30	.90
Louisiana	1.78	1.60	1.63	2.15	1.84	1.80	1.70	1.46
Maine	.35	.40	.41	.50	.51	.49	.42	.30
Maryland	2.21	1.91	2.02	1.79	2.23	1.87	1.99	1.89
Massachusetts	2.91	2.74	2.76	2.05	3.09	2.56	2.77	2.42
Michigan	3.72	3.58	3.78	3.36	3.87	3.82	3.78	2.47
Minnesota	1.64	1.83	1.87	1.81	1.94	1.76	1.77	1.54
Mississippi	.65	.71	.76	1.23	.88	1.04	.79	.47
Missouri	1.98	2.09	1.95	2.47	1.66	2.13	1.99	1.95
Montana	.28	.34	.32	.48	.38	.34	.30	.28
Nebraska	.59	.75	.62	.77	.61	.67	.65	.96
Nevada	.43	.40	.38	.49	.57	.39	.41	.69
New Hampshire	.44	.41	.42	.36	.61	.41	.43	.25
New Jersey	4.41	3.74	4.15	3.03	3.68	3.27	3.84	2.62
New Mexico	.47	.49	.49	.80	.59	.57	.50	.31
New York	8.41	8.63	8.22	4.91	8.19	7.73	8.14	11.18
North Carolina	1.95	1.99	2.24	2.81	2.17	2.61	2.21	1.47
North Dakota	.26	.33	.29	.40	.31	.28	.30	.80
Ohio	4.36	4.27	4.41	4.56	3.54	4.57	4.40	4.17
Oklahoma	1.38	1.35	1.28	1.88	1.10	1.39	1.30	1.45
Oregon	.92	1.09	1.10	1.28	1.07	1.14	1.03	.89
Pennsylvania	4.84	4.89	5.15	4.38	4.15	5.22	4.99	4.01
Rhode Island	.37	.41	.46	.32	.48	.42	.41	.40
South Carolina	.94	.97	1.13	1.51	1.38	1.36	1.11	.61
South Dakota	.20	.29	.24	.38	.28	.29	.26	.23
Tennessee	1.56	1.53	1.75	2.42	1.49	2.01	1.68	1.40
Texas	7.84	6.66	6.44	8.53	6.24	6.47	6.74	7.86
Utah	.46	.51	.60	.69	.34	.59	.54	.25
Vermont	.17	.19	.20	.21	.28	.22	.19	.12
Virginia	2.47	2.28	2.49	2.49	2.13	2.41	2.45	1.74
Washington	1.95	1.93	1.99	1.78	1.84	1.84	1.96	1.35
West Virginia	.61	.60	.66	.79	.50	.83	.67	.42
Wisconsin	1.75	1.97	1.94	1.96	2.45	2.02	1.97	2.08
Wyoming	.24	.24	.23	.41	.24	.21	.22	.21
District of Columbia	.38	.37	.34	.16	.41	.28	.34	.40

Source: Table C57.

C59. Federal Grants-in-Aid to State and Local Governments and Estimated Federal Tax Burden for Grants by State

Fiscal Year 1984

State	Millions		Tax burden per dollar of aid	
	Grants [a]	Estimated tax burden for grants [b]	Amount	State rank
Total	$92,759.2	$92,759.2	$1.00	–
Alabama	1,493.9	1,187.3	.79	35
Alaska	591.4	324.6	.55	48
Arizona	973.7	1,048.2	1.07	16
Arkansas	937.7	658.6	.70	41
California	9,686.3	11,149.7	1.15	10
Colorado	1,097.9	1,363.6	1.24	7
Connecticut	1,221.4	1,706.8	1.40	3
Delaware	298.5	269.0	.90	25
Florida	2,779.4	4,202.0	1.51	2
Georgia	2,209.4	1,947.9	.88	28
Hawaii	458.8	408.1	.89	27
Idaho	393.0	296.8	.76	36
Illinois	4,303.1	4,990.4	1.16	9
Indiana	1,759.5	1,957.2	1.11	12
Iowa	1,090.7	1,029.6	.94	22
Kansas	802.8	1,001.8	1.25	6
Kentucky	1,577.2	1,113.1	.71	40
Louisiana	1,770.8	1,586.2	.90	26
Maine	590.3	361.8	.61	45
Maryland	1,718.6	1,938.7	1.13	11
Massachusetts	2,634.0	2,606.5	.99	20
Michigan	3,773.4	3,450.6	.91	23
Minnesota	1,862.2	1,623.3	.87	29
Mississippi	1,154.3	658.6	.57	47
Missouri	1,771.7	1,845.9	1.04	17
Montana	486.1	278.3	.57	46
Nebraska	636.2	575.1	.90	24
Nevada	319.8	389.6	1.22	8
New Hampshire	367.0	398.9	1.09	13
New Jersey	2,871.0	3,877.3	1.35	5
New Mexico	664.0	454.5	.68	43
New York	10,268.3	7,708.3	.75	37
North Carolina	1,926.5	1,938.7	1.01	18
North Dakota	429.9	269.0	.63	44
Ohio	4,043.8	4,053.6	1.00	19
Oklahoma	1,161.1	1,252.2	1.08	15
Oregon	1,122.4	936.9	.83	32
Pennsylvania	4,665.6	4,591.6	.98	21
Rhode Island	547.6	380.3	.69	42
South Carolina	1,165.3	955.4	.82	34
South Dakota	431.8	213.3	.49	50
Tennessee	1,777.6	1,530.5	.86	30
Texas	4,130.5	6,641.6	1.61	1
Utah	652.3	482.3	.74	38
Vermont	330.8	167.0	.50	49
Virginia	1,646.2	2,272.6	1.38	4
Washington	1,673.2	1,808.8	1.08	14
West Virginia	818.1	584.4	.71	39
Wisconsin	2,062.8	1,725.3	.84	31
Wyoming	270.5	222.6	.82	33
District of Columbia	1,340.8	333.9	.25	51

[a] Excludes shared revenues and payments in lieu of taxes; includes general revenue sharing and trust fund aids.
[b] The total tax burden for grants is assumed to equal grant payments.
Source: Department of Commerce, Bureau of the Census; and Tax Foundation computations.

C60. Trends in Federal Tax Burdens per Dollar of Federal Aid by State[a]

Selected Fiscal Years 1961-1984

State	1961	1965	1970	1975	1980	1984[b]
Alabama	$.51	$.55	$.50	$.74	$.73	$.79
Alaska	.17	.15	.33	.42	.52	.55
Arizona	.68	.69	.72	1.00	1.13	1.07
Arkansas	.46	.53	.51	.65	.67	.70
California	1.17	1.11	.89	1.08	1.20	1.15
Colorado	.75	.77	.82	1.01	1.20	1.24
Connecticut	1.51	1.50	1.70	1.36	1.35	1.40
Delaware	2.01	1.54	1.61	1.36	.93	.90
Florida	1.05	1.23	1.41	1.46	1.23	1.51
Georgia	.64	.73	.75	.81	.72	.88
Hawaii	.69	.70	.76	.88	.84	.89
Idaho	.59	.54	.67	.76	.79	.76
Illinois	1.21	1.32	1.65	1.36	1.18	1.16
Indiana	1.24	1.47	1.64	1.41	1.34	1.11
Iowa	.96	1.06	1.17	1.07	1.13	.94
Kansas	.85	.98	1.03	1.12	1.20	1.25
Kentucky	.61	.62	.58	.69	.78	.71
Louisiana	.47	.45	.59	.75	.91	.90
Maine	.80	.84	.82	.66	.63	.61
Maryland	1.33	1.41	1.32	1.10	.98	1.13
Massachusetts	1.24	1.13	1.04	.98	.80	.99
Michigan	1.25	1.36	1.45	1.06	1.03	.91
Minnesota	.86	.81	.98	.93	.96	.87
Mississippi	.41	.48	.34	.52	.53	.57
Missouri	.85	.91	1.01	1.08	1.09	1.04
Montana	.52	.45	.48	.65	.60	.57
Nebraska	.75	1.04	1.16	.97	1.10	.90
Nevada	.71	.60	.93	1.15	1.10	1.22
New Hampshire	.77	1.05	1.14	1.04	1.03	1.09
New Jersey	2.07	1.87	1.62	1.36	1.21	1.35
New Mexico	.51	.54	.40	.50	.74	.68
New York	1.63	1.44	1.14	.83	.76	.75
North Carolina	.87	.96	.85	.96	.92	1.01
North Dakota	.45	.49	.57	.71	.67	.63
Ohio	1.27	1.30	1.45	1.40	1.27	1.00
Oklahoma	.49	.57	.57	.76	1.05	1.08
Oregon	.92	.81	.96	.91	1.02	.83
Pennsylvania	1.42	1.25	1.05	1.00	1.02	.98
Rhode Island	.97	.75	.87	.87	.76	.69
South Carolina	.68	.90	.71	.85	.82	.82
South Dakota	.42	.44	.50	.55	.48	.49
Tennessee	.60	.81	.72	.89	.90	.86
Texas	.98	1.04	.99	1.14	1.40	1.61
Utah	.60	.49	.54	.74	.79	.74
Vermont	.48	.49	.58	.59	.45	.50
Virginia	1.00	.78	1.01	1.08	1.14	1.38
Washington	.97	.85	1.06	1.09	1.10	1.08
West Virginia	.56	.47	.47	.56	.63	.71
Wisconsin	1.34	1.46	1.28	1.08	.89	.84
Wyoming	.47	.41	.51	.89	1.11	.82
District of Columbia	.60	.55	.27	.28	.32	.25

[a] Federal aid refers to grants-in-aid to state and local governments; excludes shared revenues and payments in lieu of taxes but includes general revenue sharing and trust fund aids. The total tax burden for grants is assumed to equal grant payments.

[b] See Table C59 for additional details for 1984.

Source: Tax Foundation computations based on tax burdens shown in Table C56 and grants-in-aid published by Treasury Department through 1980 and by Department of Commerce, Bureau of the Census for 1984.

C61. Course of the Federal Debt

As of Selected Dates 1917-1984

(Millions, except Per Capita)

Item	World War I			World War II		Post World War II	
	Prewar debt Mar. 31, 1917	Highest war debt Aug. 31, 1919	Post World War I low debt Dec. 31, 1930	Debt preceding defense program June 30, 1940	Highest war debt Feb. 28, 1946	Lowest postwar debt Apr. 30, 1949	Debt Sept. 30, 1984
Total debt.........	$1,282	$26,597	$16,026	$48,497	$279,764	$251,553	$1,572,443
Direct (gross) ..	1,282	26,597	16,026	42,968	279,214	251,530	1,572,266
Guaranteed [a,b]	—	—	—	5,529	551	23	177
Interest-bearing debt, total....	1,023	26,349	15,774	47,874	278,451	249,528	1,559,570
Direct...........	1,023	26,349	15,774	42,376	277,912	249,509	1,559,393
Guaranteed [a]...	—	—	—	5,498	539	19	177
Per capita total debt [c]	12	250	130	367	1,990	1,690	6,627
General fund balance.......	74	1,118	307	1,891	25,961	3,995	30,426
Computed annual interest rate on direct debt (percent).....	2.40	4.20	3.75	2.58	1.97	2.24	11.06
Federal interest payments for the fiscal year.	25	1,020	612	1,041	4,722	5,339	153,838

[a] Excludes obligations owned by the Treasury.

[b] Includes outstanding matured principal of guaranteed debt of U.S. Government agencies, cash for payment of which is held by Treasury in the general fund balance.

[c] Based on population including armed forces overseas.

Source: Treasury Department.

C62. Composition of the Federal Debt by Type of Obligation

End of Selected Fiscal Years 1939-1984

(Dollar Figures in Millions)

Type of obligation	1939	1949	1959	1969	1979	1984
Total public debt and debt of U.S. Government agencies	$45,890	$252,798	$284,817	$354,317	$827,088	$1,572,443
Total public debt	40,440	252,770	284,706	353,720	826,519	1,572,266
Interest-bearing debt	39,886	250,762	281,883	351,729	819,007	1,559,570
Public issues, total	36,116	217,986	237,077	284,940	642,647	1,300,036
Marketable, total	33,965	155,147	178,027	226,107	506,693	1,176,556
Treasury bills	1,308	11,536	32,017	68,356	161,378	356,798
Treasury notes and bonds	32,461	114,021	112,117	157,751	345,315	819,757
Other [a]	197	29,589	33,893	–	–	–
Nonmarketable, total	2,151	62,839	59,050	58,833	135,954	123,481
Foreign series [b]	–	–	–	4,070	28,115	8,806
Treasury bonds [c]	–	5,814	8,365	2,459	2,245	–
U.S. savings bonds	1,868	56,260	50,503	51,711	80,440	72,832
Other	283	765	183	592	25,155	41,843
Special issues, total	3,770	32,776	44,756	66,790	176,360	259,534
OASDHI trust funds	–	9,003	18,760	26,918	41,651	48,125
Unemployment trust fund	1,267	7,340	5,636	9,957	12,048	11,796
Highway trust fund	–	–	429	1,513	12,469	9,237
Railroad retirement account	67	1,720	3,417	3,434	2,794	3,097
Other [d]	2,436	14,713	16,514	24,968	107,398	187,279
Matured debt, no interest payments	142	245	476	461	6,668	12,006
Debt bearing no interest	411	1,764	2,396	1,530	844	690
Guaranteed debt of U.S. Government agencies	5,451	27	111	597	569	177
Debt not subject to statutory limitation (deduct)	5,519	770	418	636	609	603
Participation certificates subject to limitation (add)	–	–	–	3,250	1,135	1,135
Total debt subject to limitation	40,371	252,028	284,399	356,932	827,614	1,572,975

---

[a] Principally certificates of indebtedness.

[b] Includes foreign currency series. Consists of Treasury notes, certificates of indebtedness, and bonds.

[c] Other than foreign series. Includes Treasury certificates of indebtedness.

[d] Principally Federal employees' retirement funds and national service life insurance funds.

Source: Treasury Department.

C63. Estimated Ownership of Federal Securities

End of Selected Fiscal Years 1939-1984[a]

(Billions at Par)

Year	Total securities outstanding [b]	Held by banks			U.S. government investment accounts	Held by nonbank investors							
		Total	Commercial banks [c]	Federal reserve banks		Total	Individuals [d]	Insurance companies	Mutual savings banks	Corporations [e]	State and local governments	Foreign and international	Miscellaneous investors [f]
1939 [g]	$42.4	$15.2	$12.7	$2.5	$6.5	$20.7	$9.4	$5.7	$2.7	$2.0	$.4	$.2	$.3
1946 [g]	262.3	97.8	74.5	23.3	30.9	133.6	64.1	24.9	11.8	15.3	6.3	1.9	9.3
1950	259.4	83.9	65.6	18.3	37.8	137.7	67.4	19.1	11.6	18.4	8.7	2.2	9.6
1952	260.7	84.0	61.1	22.9	44.3	132.4	64.8	15.7	9.6	18.8	10.4	3.4	9.7
1954	272.8	88.6	63.6	25.0	49.3	134.9	64.8	15.4	9.1	16.5	13.9	4.6	10.6
1956	274.1	81.1	57.3	23.8	53.5	139.5	66.6	13.6	8.3	17.3	16.1	6.2	11.4
1958	278.4	90.6	65.2	25.4	55.9	131.9	64.4	12.2	7.4	14.1	16.3	5.9	11.6
1960	286.3	81.8	55.3	26.5	55.3	149.2	69.7	12.0	6.6	19.5	18.8	10.1	12.5
1962	297.6	94.8	65.1	29.7	56.5	146.3	65.5	11.4	6.2	18.2	20.1	11.3	13.6
1964	310.7	95.0	60.2	34.8	61.1	154.6	68.5	11.1	5.8	18.9	22.5	12.0	15.8
1966	318.7	97.0	54.8	42.2	66.7	155.0	72.8	10.0	5.0	14.2	24.5	11.6	16.9
1968	345.1	111.9	59.7	52.2	76.0	157.2	74.2	8.5	4.0	12.0	25.1	10.7	22.7
1969	352.9	109.4	55.3	54.1	84.8	158.7	77.3	8.1	3.5	11.1	26.4	10.3	22.0
1970	370.2	110.3	52.6	57.7	95.2	164.7	81.8	7.2	3.2	8.5	29.0	14.0	21.0
1971	397.5	126.5	61.0	65.5	102.9	168.1	75.4	7.0	3.3	7.4	25.9	31.9	17.2
1972	426.4	132.3	60.9	71.4	111.5	182.8	73.2	6.7	3.5	9.3	26.9	49.2	14.0
1973	457.3	133.5	58.5	75.0	123.4	200.1	75.9	6.3	3.3	9.8	28.8	59.4	16.6
1974	474.2	133.7	53.2	80.5	138.2	202.5	80.7	5.9	2.6	10.8	28.3	56.9	17.3
1975	533.1	153.7	69.0	84.7	145.3	234.1	87.1	7.1	3.5	13.2	31.7	66.0	25.5
1976	620.4	186.9	92.5	94.4	149.6	283.9	96.4	10.6	5.4	24.3	39.3	69.8	38.1
1977	698.8	204.5	99.8	104.7	155.5	338.8	103.9	14.3	6.2	23.3	53.0	95.5	42.6
1978	771.5	211.1	96.3	114.8	168.0	392.0	109.4	15.1	5.2	21.3	69.0	121.0	51.1
1979	826.5	205.6	90.1	115.5	187.7	433.3	115.5	14.6	4.8	24.0	67.1	125.2	82.1
1980	907.7	221.6	100.9	120.7	197.7	488.3	123.0	14.4	5.3	25.5	73.4	126.0	120.7
1981	997.9	237.0	112.7	124.3	208.1	552.7	109.7	27.6	([h])	18.0	99.8	130.7	155.5
1982	1,142.0	252.2	117.8	134.4	216.4	673.4	115.6	34.8	([h])	21.6	122.4	140.6	199.8
1983	1,377.2	331.7	176.3	155.4	239.0	806.4	128.9	51.2	([h])	35.9	149.9 [i]	160.1	258.3
1984	1,572.3	338.0	183.0	155.0	263.1	971.1	142.4	73.2	n.a.	47.7 [i]	n.a.	175.5	n.a.

[a] The Export-Import Bank was moved within the *Budget* effective October 1, 1976. Adjustments are made to include totals for the period it was outside the *Budget*. Also, adjustments are now made to reflect certain Export-Import Bank borrowing transactions now classified as agency debt.

[b] Securities issued or guaranteed by the United States Government, excluding guaranteed securities held by the Treasury.

[c] Consists of commercial banks, trust companies, and stock savings banks in the United States and in territories and island possessions; excludes securities held in trust departments.

[d] Includes partnerships and personal trust accounts.

[e] Exclusive of banks and insurance companies.

[f] Includes savings and loan associations, nonprofit institutions, corporate pension trust funds, and dealers and brokers. Also included are certain government deposit accounts and government sponsored agencies. After 1980, mutual savings banks and money market funds are included.

[g] As of end of calendar year.

[h] Not segregable. Included with miscellaneous investors.

[i] Preliminary.

Source: Treasury Department and Federal Reserve System.

C64. Indebtedness of Foreign Countries to the United States Government by Region and Country[a]

End of Selected Fiscal Years 1954-1984

(Millions)

Region and country	1954	1965	1975	1981	1984
Total	$11,816	$18,315	$34,549	$62,178	$69,266
Western Europe	9,127	6,687	6,680	6,623	6,323
France	1,911	607	336	151	140
Germany, F.R.	1,196	225	126	14	4
Italy	300	130	245	422	349
Netherlands	322	66	158	45	11
Norway	106	29	249	82	66
Portugal	46	105	101	559	509
Spain	61	411	788	1,394	1,662
United Kingdom	4,648	3,987	3,520	2,821	2,568
Yugoslavia	55	629	578	611	628
Other	482	497	578	524	386
Eastern Europe	310	293	1,241	2,180	2,088
Poland	70	86	134	975	966
Union of Soviet Socialist Republics	222	195	1,015	1,077	1,017
Other	18	12	92	127	105
East Asia and Pacific	493	1,677	5,162	10,251	11,309
Australia and New Zealand	20	3	373	313	350
China, Republic of (Taiwan)	156	334	730	1,743	1,555
Indonesia	127	177	1,250	2,186	2,586
Japan	90	804	594	610	496
Korea, Republic of	21	58	1,248	3,526	4,182
Philippines	79	96	336	714	819
Other	—	205	632	1,158	1,321
Western Hemisphere	$927	$3,135	$7,440	$10,488	$11,363
Brazil	437	1,014	2,134	2,071	2,172
Canada	11	—	254	481	676
Chile	79	517	1,098	552	482
Colombia	33	269	894	848	1,029
Mexico	115	245	524	2,308	1,675
Other	252	1,090	2,535	4,228	5,329
Near East	353	1,988	5,239	20,162	24,077
Egypt	6	521	506	6,578	8,373
Greece	81	174	325	679	668
Iran	24	243	1,006	403	92
Israel	123	391	1,698	8,289	10,108
Turkey	95	623	1,527	3,001	3,554
Other	24	36	176	1,212	1,280
South Asia	397	3,872	6,481	7,486	8,157
Bangladesh	—	—	241	969	1,102
India	361	2,858	3,650	3,305	3,170
Pakistan	15	955	2,368	2,740	3,305
Other	21	59	223	472	580
Africa	142	529	2,252	4,968	5,937
Algeria	—	—	218	874	682
Morocco	10	243	481	629	948
Zaire	—	([b])	275	818	1,031
Other	132	286	1,278	2,648	3,276
Worldwide	67	134	55	20	13
United Nations	62[c]	107	54	19	12
Unspecified	5	27	1	1	([b])

[a] Excludes indebtedness arising out of World War I. includes the debt of private agencies as well as governments to the U.S. Government and its agencies.

[b] Less than $500,000.

[c] International organizations, including United Nations.

Source: Treasury Department.

C65. Federal Civilian Employment by Branch and Type of Agency

Selected Dates 1918-1984

Branch and agency	End of World War I Nov. 11, 1918	As of Dec. 31, 1932	Prewar emergency peak June 30, 1939	World War II peak June 30, 1945	Postwar low April 30, 1950	As of Sept. 30, 1984
Total	927,780	576,741	964,342	3,761,635	1,972,700	2,909,899
Legislative Branch [a]	7,980	11,159	15,802	26,959	22,896	38,834
Judicial Branch	2,040	1,777	2,292	2,706	3,772	17,247
Executive Branch [a]	917,760	563,805	946,248	3,731,970	1,946,032 [b]	2,853,818
Departments (except military establishment)	n.a.	467,768	579,589	684,719	837,606 [b]	1,393,676
Post Office (Postal Service) [d]	n.a.	n.a.	n.a.	378,849	510,727	682,653
Agriculture	n.a.	n.a.	n.a.	84,573	77,559	118,809
Treasury	n.a.	n.a.	n.a.	96,493	90,573	130,530
Health and Human Services	n.a.	n.a.	n.a.	n.a.	n.a.	144,240
Interior	n.a.	n.a.	n.a.	44,354	58,206	78,661
Other	n.a.	n.a.	n.a.	80,450	100,541 [b]	238,783
Independent agencies [d]	n.a.	([c])	171,373	250,214	353,720	416,358
Emergency agencies	n.a.	–	–	169,027	–	–
Postwar agencies	n.a.	–	–	–	9,687	–
Military establishment	n.a.	96,037	195,286	2,628,010	745,019	1,043,784

[a] Employment in the Legislative and Executive Branches applies to June 30 in all years except 1984.

[b] Excludes 147,264 temporary employees engaged in taking the Seventeenth Decennial Census.

[c] Unallocable, included in departments (except military establishment).

[d] The U.S. Postal Service became an independent agency effective July 1, 1971; total for independent agencies in 1984 excludes Postal Service.

Source: Office of Personnel Management.

C66. Federal Civilian Employment in the Executive Branch

Selected Fiscal Years 1881-1901, Fiscal Years 1908-1984[a]

Year	Employees	Year	Employees
1881	94,679	1945	3,786,645
1891	150,844	1946	2,665,520
1901	231,056	1947	2,082,258
1908	348,479	1948	2,043,981
1909	364,078	1949	2,075,148
1910	380,428	1950	1,934,040
1911	387,673	1951	2,455,901
1912	391,918	1952	2,574,132
1913	388,217	1953	2,532,160
1914	393,555	1954	2,381,659
1915	387,294	1955	2,371,462
1916	391,133	1956	2,372,266
1917	429,727	1957	2,390,561
1918	844,480	1958	2,355,292
1919	784,180	1959	2,355,054
1920	645,408	1960	2,370,826
1921	550,020	1961	2,407,025
1922	532,210	1962	2,484,655
1923	525,746	1963	2,497,699
1924	532,048	1964	2,469,645
1925	541,792	1965	2,496,064
1926	537,251	1966	2,726,144
1927	535,599	1967	2,967,964
1928	549,238	1968	3,019,976
1929	567,721	1969	3,040,129
1930	588,951	1970	2,884,307
1931	596,745	1971	2,822,884
1932	592,560	1972	2,769,848
1933	590,984	1973	2,722,131
1934	685,108	1974	2,847,140
1935	765,712	1975	2,848,014
1936	850,395	1976	2,832,471
1937	878,214	1977	2,840,149
1938	864,534	1978	2,874,547
1939	935,797	1979	2,895,007
1940	1,022,853	1980	3,065,672
1941	1,416,444	1981	2,891,844
1942	2,272,082	1982	2,860,754
1943	3,273,887	1983	2,863,071
1944	3,304,379	1984	2,901,137

---

[a] Data for 1881-1976 as of end of fiscal year, June 30, except 1919 (as of November 11), and 1921 (as of July 31). Data for 1977 through 1984 as of June 30.

Source: Office of Personnel Management.

C67. Federal Civilian Employment in the Executive Branch by Agency and State

December 31, 1982

State	Total [a]	Department of Defense	Postal Service [b]	Veterans Administration	All other
Total	2,864,816 [c]	1,022,846	684,368	240,183	917,419 [c]
Alabama	59,915	25,961	7,508	4,620	21,826
Alaska	13,780	4,023	1,438	109	8,210
Arizona	33,783	9,996	7,182	3,200	13,405
Arkansas	17,940	4,303	4,820	3,646	5,171
California	300,785	134,580	77,168	23,834	65,203
Colorado	49,328	13,861	9,914	2,748	22,805
Connecticut	20,573	4,566	10,259	2,589	3,159
Delaware	4,954	1,811	1,610	807	726
Florida	84,783	29,442	26,729	9,940	18,672
Georgia	76,928	36,082	13,440	5,162	22,244
Hawaii	26,922	21,404	2,234	214	3,070
Idaho	9,993	1,143	2,070	597	6,183
Illinois	100,192	21,940	40,653	12,262	25,337
Indiana	39,316	14,392	13,876	3,961	7,087
Iowa	18,212	1,400	9,013	3,138	4,661
Kansas	22,383	6,284	7,409	3,232	5,458
Kentucky	35,535	13,667	7,601	3,208	11,059
Louisiana	31,906	9,084	9,191	3,932	9,699
Maine	8,896	2,246	3,495	1,235	1,920
Maryland	129,107	41,295	12,186	3,090	72,536
Massachusetts	55,406	12,126	21,467	8,028	13,785
Michigan	53,709	12,443	23,470	6,121	11,675
Minnesota	28,671	2,605	13,241	4,792	8,033
Mississippi	23,760	10,130	4,596	3,093	5,941
Missouri	65,516	20,319	17,272	6,056	21,869
Montana	11,762	1,178	2,151	665	7,768
Nebraska	14,937	3,826	5,112	2,035	3,964
Nevada	9,149	1,944	2,184	848	4,173
New Hampshire	15,690	10,515	2,796	773	1,606
New Jersey	71,666	28,549	28,433	4,608	10,076
New Mexico	25,371	9,833	2,805	1,591	11,142
New York	153,616	18,998	74,357	21,192	39,069
North Carolina	42,821	15,083	12,363	4,877	10,498
North Dakota	7,781	1,528	2,142	652	3,459
Ohio	86,836	32,681	29,411	8,998	15,746
Oklahoma	46,495	25,184	7,902	2,528	10,881
Oregon	26,992	3,093	6,840	2,719	14,340
Pennsylvania	129,065	54,956	36,662	11,785	25,662
Rhode Island	9,025	4,013	2,789	1,143	1,080
South Carolina	32,519	19,970	5,701	2,837	4,011
South Dakota	9,581	1,249	2,132	1,914	4,286
Tennessee	58,221	7,287	11,697	6,499	32,738
Texas	155,680	62,433	39,737	14,826	38,684
Utah	35,443	22,538	3,137	1,709	8,059
Vermont	4,396	508	1,756	862	1,270
Virginia	152,737	105,155	13,903	5,553	28,126
Washington	62,666	28,976	11,475	4,180	18,035
West Virginia	14,955	1,532	4,462	2,816	6,145
Wisconsin	25,883	2,833	11,819	5,311	5,920
Wyoming	6,550	895	1,194	884	3,577
District of Columbia	211,830 [b]	16,640	10,613	6,408	178,169 [b]
Outside U.S.	130,856	86,346	2,953	2,356	39,201

[a] Excludes employees in the Judicial Branch other than those employed by the Administrative Office of the U.S. Courts, the Central Intelligence Agency, and the National Security Agency.

[b] Excludes temporary Christmas assistance in the Postal Service in all areas.

[c] Includes 19,007 members and employees of Congress covered by this survey for the first time in 1982.

Source: Office of Personnel Management.

C68. Full-Time Federal Civilian Employment (General Schedule), Aggregate Pay, and Average Salary, By Grade[a]

June 30, 1968, and March 31, 1984

Grade	June 30, 1968			March 31, 1984		
	Employees[b]	Aggregate pay (millions)	Average salary[c]	Employees[b]	Aggregate pay (millions)	Average salary[c]
Total	1,301,503	$11,263.1	$8,654	1,407,207	$35,577.7	$25,283
1	3,514	13.6	3,878	1,547	14.2	9,208
2	47,280	200.7	4,244	12,137	127.2	10,477
3	156,091	759.4	4.865	73,275	870.6	11,881
4	190,894	1,071.9	5,615	158,758	2,194.1	13,821
5	158,729	1,006.7	6,342	193,032	3,042.0	15,759
6	63,373	449.3	7,089	91,046	1,625.1	17,849
7	112,822	856.9	7,596	133,916	2,618.1	19,551
8	20,462	172.9	8,451	28,321	627.0	22,140
9	139,516	1,263.1	9,054	144,817	3,427.2	23,666
10	15,916	160.0	10,053	29,069	773.9	26,623
11	138,285	1,497.9	10,832	167,267	4,810.5	28,760
12	111,796	1,422.0	12,720	172,050	5,999.0	34,868
13	81,234	1,214.1	14,945	113,712	4,771.0	41,957
14	37,548	660.8	17,600	58,270	2,900.5	49,777
15	19,450	401.8	20,656	29,055	1,715.5	59,045
16	3,294	77.7	23,590	714	46.9	65,645
17	920	23.9	25,996	148	9.8	66,400
18	379	10.3	27,055	73	4.8	66,400

[a] The General Schedule Federal career system covers most positions in the Executive Branch, the District of Columbia government, and certain agencies in the Legislative and Judicial Branches; personnel of the Central Intelligence Agency and National Security Agency are excluded.

[b] Salaries for certain employees of the Veterans Administration, the Foreign Service, U.S. Postal Service, blue collar workers, and others are covered under smaller special pay systems.

[c] Arithmetic mean. The rate of basic pay for employees in the General Schedule is limited by statute to the rate for level V of the Executive Schedule (currently $66,400), which in turn is tied to Congressional salary adjustments.

Source: Office of Personnel Management.

C69. Federal Personnel Compensation and Benefits

Fiscal Years 1984-1986[a]

(Millions)

Item	1984	1985	1986
A. Costs of current personnel			
Current personnel costs, total[b]	$150,310	$160,084	$163,758
Direct compensation	116,085	122,987	124,769
Personnel benefits	34,225	37,097	38,989
Civilian personnel, total[b]	88,653	94,290	93,981
Executive branch, total	66,001	69,598	68,043
Direct compensation	54,609	57,324	55,960
Personnel benefits[c]	11,392	12,274	12,083
Legislative and judiciary, total[d]	1,141	1,269	1,371
Direct compensation	1,019	1,127	1,212
Personnel benefits	122	142	159
Postal Service, total	21,511	23,423	24,567
Direct compensation	18,771	19,778	20,617
Personnel benefits	2,740	3,645	3,950
Military personnel, total[e]	61,657	65,794	69,797
Direct compensation	41,686	44,298	46,956
Personnel benefits[f]	19,971	21,036	22,797
B. Costs of retired pay for former personnel			
Retired pay, total	38,422	40,433	41,824
Civilian personnel	21,639	22,836	23,695
Military personnel	16,783	17,597	18,129

[a] Data for 1985 and 1986 are estimates from the *Budget* submitted in February 1985.

[b] Includes Postal Service, which was converted to independent status by the Postal Service Reorganization Act of 1970.

[c] Includes employing agency's contributions for the costs of life and health insurance, retirement, and transfers from general revenues to amortize the effects of general pay increases on Federal retirement systems for employees (non-postal) in the executive, legislative, and judicial branches. Excludes transfers from general revenues, mandated by law, for interest on unfunded liabilities and annuities attributable to military service totaling (in millions): $11,171 in 1984; $11,016 in 1985; and $11,239 in 1986.

[d] Excludes members and officers of Congress.

[e] Excludes reserve components; includes allowances for military pay raises of $460 million in 1985 and $24 million in 1986.

[f] Effective October 1, 1984, the *Budget* reflects establishment of a military retirement trust fund. Military personnel benefits include payments by the Defense Department to finance retirement benefits that accrue to current military personnel totaling (in millions): $16,503 (imputed charge) in 1984; $17,017 in 1985; and $18,232 in 1986.

Source: Office of Management and Budget.

Section D

STATE AND LOCAL GOVERNMENTS

Table *Page*

Summary Data

D1 State and Local Total Expenditures, Revenue, and Debt d3
D2 State and Local Revenues, Expenditures, and Surpluses or Deficits; Total and General Accounts d4
D3 State and Local Receipts and Expenditures in the National Income Accounts d5
D4 State and Local Direct General Expenditures, Revenue, and Debt, by State d6

Expenditures

D5 State and Local Total Expenditures by Function d8
D6 Per Capita State and Local Direct General Expenditures by Function d9
D7 State and Local Direct General Expenditures by Function and State d10
D8 State and Local Direct General Expenditures by Major Function and State ... d12
D9 Per Capita State and Local Direct General Expenditures by Function and State d14
D10 Ranking of States According to Per Capita State and Local Direct General Expenditures by Function d15
D11 State and Local Direct General Expenditures per $1,000 of Personal Income by Function d16
D12 State and Local Direct General Expenditures per $1,000 of Personal Income by Function and State d17
D13 Ranking of States According to State and Local Direct General Expenditures per $1,000 of Personal Income by Function d18

Revenue and Taxation

D14 State and Local Revenue by Source d19
D15 Percentage Distribution of State and Local General Revenue by Source d20
D16 State and Local Tax Index and Tax Receipts by Type of Tax d21
D17 State and Local General Revenue by Source and State d22
D18 State and Local General Revenue by Originating Level of Government and by State d24
D19 State and Local General Revenue by Final Recipient Level of Government and by State d25
D20 Per Capita State and Local General Revenue by Source d26
D21 Per Capita State and Local General Revenue by Source and State d27
D22 Ranking of States According to Per Capita State and Local General Revenue by Source d28

(Continued)

Table *Page*

D23 State and Local General Revenue per $1,000 of Personal Income by Source d29
D24 State and Local General Revenue per $1,000 of Personal Income by Source and State d30
D25 Ranking of States According to State and Local General Revenue per $1,000 of Personal Income by Source d31
D26 State and Local Tax Collections by Level of Government and Source d32
D27 Percentage Distribution of State and Local Tax Collections by Level of Government and Source d33
D28 State and Local Total and Per Capita Tax Collections by State d34
D29 State and Local Revenue from Charges and Miscellaneous General Revenue by Source and Level of Government d35
D30 State and Local Tax Collections by Level of Government, Source, and State d36
D31 Per Capita State and Local Tax Collections by Level of Government, Source, and State d37
D32 Percentage Distribution of State and Local Tax Collections by Level of Government, Source, and State d38
D33 State and Local Debt Outstanding, Issued, and Retired d39
D34 State and Local Debt Outstanding, Issued, and Retired, by State d40
D35 Cash and Security Holdings of State and Local Governments by Purpose of Holding d41
D36 Cash and Security Holdings of State and Local Governments by Holding and Level of Government by State d42
D37 New State and Local Security Issues by Type and Use of Proceeds d44
D38 State and Municipal Bond Election Results d45

Major State and Local Functions

D39 Income and Expenditure of All Public and Private Higher Education Institutions d46
D40 Higher Education Enrollments and College-Age Population d47
D41 Capital Outlay of State and Local Governments by Major Function d48
D42 Capital Outlay of State and Local Governments by Major Function and State d49
D43 Public Assistance Payments by Type of Program d50
D44 Benefit Payments under Major Public Assistance Programs by Program and State d51
D45 Revenue, Expenditures, and Debt on Public Highways and Toll Roads d52
D46 Full-Time Equivalent Employment of State and Local Governments per 10,000 Population by Function and State d53
D47 State and Local Payroll, Employment, and Average Earnings by State d54
D48 Selected Factors Affecting State and Local Finances d56
D49 Finances of State-Administered Public Employee Retirement Systems, by Year d58
D50 Finances of State-Administered Public Employee Retirement Systems, by State d59

D1. State and Local Total Expenditures, Revenue, and Debt

Selected Fiscal Years 1902-1983

(Millions)

Year	Expenditures [a]				Revenue				Gross debt [b]		
		State				From own sources					
	Total	Total [c]	Direct [d]	Local direct	Total state and local [e]	State	Local	From Federal government	Total	State	Local
1902	$1,095	$188	$136	$959	$1,048	$183	$858	$7	$2,107	$230	$1,877
1913	2,257	388	297	1,960	2,030	360	1,658	12	4,414	379	4,035
1922	5,652	1,397	1,085	4,567	5,169	1,234	3,827	108	10,109	1,131	8,978
1927	7,810	2,047	1,451	6,359	7,838	1,994	5,728	116	14,881	1,971	12,910
1932	8,403	2,829	2,028	6,375	7,887	2,274	5,381	232	19,205	2,832	16,373
1940	11,240	5,209	3,555	7,685	11,749	5,012	5,792	945	20,283	3,590	16,693
1942	10,914	5,343	3,563	7,351	13,148	6,012	6,278	858	19,337	3,257	16,080
1946	14,067	7,066	4,974	9,093	15,983	7,712	7,416	855	15,917	2,353	13,564
1950	27,905	15,082	10,864	17,041	25,639	11,480	11,673	2,486	24,115	5,285	18,830
1952	30,863	15,834	10,790	20,073	31,013	14,330	14,117	2,566	30,100	6,874	23,226
1954	36,607	18,686	13,008	23,599	35,386	15,951	16,468	2,966	38,931	9,600	29,331
1956	43,152	21,686	15,148	28,004	41,692	18,903	19,453	3,335	48,868	12,890	35,978
1958	53,712	28,080	19,991	33,721	49,262	21,427	22,970	4,865	58,187	15,394	42,793
1960	60,999	31,596	22,152	38,847	60,277	26,094	27,209	6,974	69,955	18,543	51,412
1962	70,547	36,402	25,495	45,053	69,492	30,115	31,506	7,871	81,278	22,023	59,255
1964	80,579	42,583	29,616	50,964	81,455	35,703	35,749	10,002	92,222	25,041	67,181
1966	94,906	51,123	34,195	60,711	97,619	43,000	41,499	13,214	107,051	29,564	77,487
1968	116,234	66,254	44,304	71,930	117,581	52,525	47,875	17,181	121,158	35,666	85,492
1970	148,052	85,055	56,163	91,889	150,106	68,691	59,557	21,857	143,570	42,008	101,563
1972	190,496	109,255	72,496	118,001	190,798	84,362	75,097	31,342	175,158	54,453	120,705
1973	205,466	118,836	78,014	127,452	217,616	97,108	81,253	39,256	188,485	59,375	129,110
1974	226,032	132,134	86,193	139,498	237,856	107,645	88,391	41,820	206,616	65,296	141,320
1975	269,215	158,882	106,905	161,336	264,013	119,206	144,807	47,034	219,926	72,127	147,798
1976	304,228	180,926	123,069	179,980	303,287	139,104	164,183	55,589	240,532	84,825	155,707
1977	324,554	191,225	128,765	194,403	337,870	155,799	119,626	62,444	259,658	90,200	169,458
1978	346,786	203,832	136,545	208,768	371,607	171,550	130,464	69,592	280,433	102,569	177,864
1979	381,867	224,644	148,690	231,684	404,934	189,917	139,853	75,164	304,103	111,740	192,363
1980	434,073	257,812	173,308	259,010	451,537	212,636	155,873	83,029	335,603	121,958	213,645
1981	487,048	291,527	198,347	286,827	506,728	240,042	176,391	90,294	363,892	134,847	229,045
1982	524,817	310,358	211,615	311,408	547,719	261,733	198,703	87,282	404,579	147,470	257,109
1983	566,990	334,019	233,132	332,093	593,461	284,933	218,522	90,006	454,501	167,290	287,211

[a] Includes expenditures for utility, liquor stores, and insurance trust, as well as general functions; excludes payments for debt retirement.

[b] Short- and long-term debt outstanding at end of fiscal year.

[c] Expenditures for state functions and intergovernmental payments to local governments; beginning 1974 also includes state payments to Federal government, largely for the supplemental security income program for the aged, blind, and disabled, initiated in January 1974.

[d] Direct expenditures are disbursements to final recipients of government payments; i.e., all expenditures other than intergovernmental.

[e] Excludes duplicating interlevel transfers of funds.

Source: Department of Commerce, Bureau of the Census.

D2. State and Local Revenues, Expenditures, and Surpluses or Deficits; Total and General Accounts

Selected Fiscal Years 1942-1983

(Millions)

Year	Total			General [a]		
	Revenue	Expenditure	Surplus or deficit (-)	Revenue	Expenditure	Surplus or deficit (-)
1942	$13,148	$10,914	$2,234	$10,418	$9,190	$1,228
1944	14,133	10,449	3,684	10,908	8,863	2,045
1946	15,983	14,067	1,916	12,356	11,028	1,328
1948	21,613	21,260	353	17,250	17,684	-434
1950	25,639	27,905	-2,266	20,911	22,787	-1,876
1952	31,013	30,863	150	25,181	26,098	-917
1954	35,386	36,607	-1,221	29,012	30,701	-1,689
1956	41,692	43,152	-1,460	34,667	36,711	-2,044
1957	45,929	47,553	-1,624	38,164	40,375	-2,211
1958	49,262	53,712	-4,450	41,219	44,851	-3,632
1959	53,972	58,572	-4,600	45,302	48,887	-3,585
1960	60,277	60,999	-722	50,505	51,876	-1,371
1961	64,531	67,023	-2,492	54,037	56,201	-2,164
1962	69,492	70,547	-1,055	58,252	60,206	-1.954
1963	74,408	74,698	-290	62,269	63,977	-1,708
1964	81,455	80,579	876	68,443	69,302	-859
1965	87,777	86,686	1,091	74,000	74,678	-678
1966	97,619	94,906	2,713	83,036	82,843	193
1967	106,581	105,978	603	91,197	93,350	-2,153
1968	117,581	116,234	1,347	101,264	102,411	-1,147
1969	132,153	131,600	553	114,500	116,728	-2,228
1970	150,106	148,052	2,054	130,756	131,332	-576
1971	166,090	170,766	4,676	144,927	150,674	-5,747
1972	190,798	190,496	302	167,541	168,549	-1,008
1973	217,616	205,466	12,150	190,214	181,357	8,857
1974	237,856	226,032	11,824	207,670	198,959	8,711
1975	264,013	269,215	-5,202	228,171	230,721	-2,550
1976	303,287	304,228	-941	256,176	256,731	-555
1977	337,870	324,554	13,316	285,157	274,215	10,942
1978	371,607	346,786	24,821	315,960	296,983	18,977
1979	404,934	381,867	23,067	343,278	327,517	15,761
1980	451,537	434,073	17,464	382,322	369,086	13,236
1981	506,728	487,048	19,680	423,404	407,449	15,955
1982	547,719	524,817	22,902	457,654	436,896	20,758
1983	593,461	566,990	26,471	486,753	466,844	19,909

[a] Excludes utilities, liquor stores, and insurance trust transactions.

Source: Department of Commerce, Bureau of the Census, and Tax Foundation computations.

D3. State and Local Receipts and Expenditures in the National Income Accounts[a]

Selected Calendar Years 1929-1984

(Billions)

Source and function	1929	1949	1959	1969	1979	1984
Total receipts, national income basis	$7.6	$19.5	$46.4	$120.2	$352.0	$523.6
Personal tax and nontax receipts	1.3	2.4	6.1	20.6	70.4	120.3
Corporate profits tax accruals	.1	.6	1.2	3.4	13.4	19.1
Indirect business tax and nontax accruals	5.9	13.3	29.3	67.6	160.2	248.4
Contributions for social insurance	.1	.9	3.1	8.3	27.4	42.6
Federal grants-in-aid	.1	2.2	6.8	20.3	80.5	93.2
Total expenditures, national income basis	7.8	20.2	46.9	118.7	321.5	470.7
Purchase of goods and services	7.4	18.0	43.7	111.2	306.0	452.0
Transfer payments to persons	.2	3.0	5.1	12.2	35.0	54.8
Net interest paid[b]	.4	.1	.1	-1.2	-11.8	-25.3
Less: Dividends received by government[c]	—	—	—	.2	1.9	2.8
Subsidies less current surplus of government enterprises	-.2	-.8	-2.0	-3.3	-5.9	-8.1
Surplus or deficit (-) in national income and products accounts	-.2	-.7	-.4	1.5	30.4	52.9
Social insurance funds	.1	.6	2.0	5.8	23.8	42.6
Other	-.3	-1.3	-2.5	-4.3	6.6	10.4

[a] See Introductory Notes for a description of the Federal sector in the national income and products accounts.

[b] Interest paid less interest received.

[c] Prior to 1968, dividends received included in net interest paid.

Source: Department of Commerce, Bureau of Economic Analysis.

D4. State and Local Direct General Expenditures, Revenue, and Debt, by State

Fiscal Year 1983

(Millions)

State	Expenditures			Revenue				Gross debt [a]	
					From own sources				
	Total state and local	State	Local	Total state and local	State	Local	From Federal government	Total state and local	State
Total	$465,079	$184,155	$280,924	$486,753	$217,752	$178,994	$90,006	$454,501	$167,290
Alabama	6,605	3,352	3,253	6,594	3,180	1,995	1,418	6,024	2,340
Alaska	4,149	2,334	1,816	5,686	4,485	747	454	8,454	4,665
Arizona	5,586	1,830	3,756	5,630	2,534	2,348	749	7,673	559
Arkansas	3,193	1,566	1,628	3,454	1,645	975	835	3,186	651
California	55,827	18,538	37,290	56,966	26,105	20,112	10,749	33,849	12,071
Colorado	6,354	2,220	4,134	6,513	2,447	3,057	1,009	6,665	1,151
Connecticut	6,242	2,979	3,263	6,672	3,298	2,337	1,036	7,457	5,236
Delaware	1,322	776	546	1,475	950	255	270	2,303	1,562
Florida	17,565	5,490	12,075	17,890	7,094	8,015	2,782	15,173	3,567
Georgia	10,239	4,050	6,189	11,081	4,144	4,505	1,903	8,556	1,844
Hawaii	2,466	1,950	516	2,467	1,541	440	486	2,656	2,320
Idaho	1,583	718	865	1,617	788	477	351	987	448
Illinois	21,789	8,633	13,156	23,067	8,971	9,658	4,438	18,679	7,862
Indiana	8,717	3,255	5,463	8,958	4,134	3,193	1,630	5,302	1,208
Iowa	5,857	2,324	3,533	5,732	2,511	2,264	956	2,983	594
Kansas	4,756	1,806	2,951	4,853	1,941	2,135	777	5,626	379
Kentucky	5,772	3,292	2,480	5,825	3,351	1,102	1,372	9,375	3,031
Louisiana	9,404	4,692	4,712	9,098	4,438	2,989	1,671	11,763	5,244
Maine	2,028	1,102	926	2,072	1,010	579	482	1,748	1,073
Maryland	9,532	4,250	5,282	9,757	4,574	3,399	1,784	10,658	4,662
Massachusetts	12,150	5,864	6,286	13,180	6,298	3,998	2,884	13,114	7,888
Michigan	20,296	8,312	11,984	21,349	9,030	8,250	4,069	13,866	4,669
Minnesota	9,964	3,575	6,389	10,664	5,332	3,567	1,766	11,627	2,762
Mississippi	4,005	1,775	2,230	4,141	1,934	1,218	988	2,653	908
Missouri	7,352	3,045	4,307	7,862	3,303	3,015	1,544	5,761	2,251
Montana	1,748	790	958	1,992	787	806	399	1,477	512

(Continued)

D4. State and Local Direct General Expenditures, Revenue, and Debt, by State —Continued

Fiscal Year 1983

(Millions)

State	Expenditures			Revenue				Gross debt [a]	
					From own sources				
	Total state and local	State	Local	Total state and local	State	Local	From Federal government	Total state and local	State
Nebraska	3,033	1,215	1,818	3,314	1,317	1,461	536	5,270	387
Nevada	2,085	712	1,373	1,973	913	765	294	2,021	757
New Hampshire	1,651	776	875	1,586	586	684	316	1,962	1,532
New Jersey	15,582	5,590	9,992	16,675	8,088	6,072	2,516	17,839	10,306
New Mexico	3,210	1,588	1,622	3,703	2,165	672	866	3,496	1,076
New York	49,294	15,794	33,500	51,593	19,296	23,002	9,295	54,240	27,765
North Carolina	9,105	3,849	5,256	9,707	4,852	2,820	2,035	7,946	1,623
North Dakota	1,519	826	693	1,576	882	384	310	1,042	382
Ohio	19,315	7,634	11,680	19,690	8,672	7,683	3,334	13,954	6,095
Oklahoma	5,784	2,831	2,953	6,111	3,337	1,700	1,075	5,137	1,331
Oregon	5,955	2,516	3,439	6,121	2,695	2,265	1,160	9,422	6,589
Pennsylvania	20,949	8,681	12,268	22,881	10,206	7,946	4,729	21,348	6,497
Rhode Island	2,074	1,212	862	2,215	1,156	584	475	2,797	2,226
South Carolina	4,726	2,236	2,490	5,248	2,757	1,443	1,047	5,360	3,154
South Dakota	1,252	651	601	1,311	550	438	324	1,333	791
Tennessee	6,996	2,996	4,000	7,381	2,859	2,824	1,699	7,508	1,797
Texas	27,211	9,517	17,693	27,906	11,782	12,018	4,107	30,168	3,029
Utah	3,003	1,426	1,577	3,121	1,392	1,107	622	5,174	1,070
Vermont	1,093	672	420	1,085	529	280	276	1,052	765
Virginia	9,490	4,307	5,183	9,936	4,846	3,415	1,674	7,350	2,666
Washington	9,152	4,155	4,997	9,669	4,960	2,977	1,732	16,953	2,527
West Virginia	3,390	1,702	1,688	3,429	1,818	864	746	3,862	1,676
Wisconsin	10,657	4,084	6,573	10,854	5,240	3,654	1,960	6,871	3,210
Wyoming	1,834	668	1,166	1,971	1,032	938	404	1,789	581
District of Columbia	2,218	—	2,218	2,701	—	1,561	—	2,996	—

[a] Includes general and utility debt.

Source: Department of Commerce, Bureau of the Census.

D5. State and Local Total Expenditures by Function

Selected Fiscal Years 1902-1983

(Millions)

Year	Total	General by function								Insurance trust [c]	Utility and liquor stores [d]
		Total general	Education	Highways	Public welfare	Health and hospitals	Police and fire	Financial adminis-tration [a]	Other general [b]		
1902	$1,095	$1,013	$255	$175	$37	$60	$90	$141	$255	–	$82
1913	2,257	2,064	577	419	52	108	165	211	532	$7	186
1922	5,652	5,218	1,705	1,294	119	258	348	313	1,181	75	359
1927	7,810	7,210	2,235	1,809	151	355	473	412	1,775	109	491
1932	8,403	7,765	2,311	1,741	444	456	528	470	1,815	120	518
1942	10,914	9,190	2,586	1,490	1,225	591	630	578	2,090	617	1,106
1944	10,499	8,863	2,793	1,200	1,133	656	665	599	1,817	354	1,281
1946	14,067	11,028	3,356	1,672	1,409	818	773	703	2,297	1,306	1,733
1948	21,260	17,684	5,379	3,036	2,099	1,229	1,050	880	4,011	1,197	2,379
1950	27,905	22,787	7,177	3,803	2,940	1,748	1,264	1,041	4,814	2,379	2,739
1952	30,863	26,098	8,318	4,650	2,788	2,185	1,525	1,193	5,436	1,698	3,067
1954	36,607	30,701	10,557	5,527	3,060	2,409	1,783	1,375	5,990	2,423	3,482
1956	43,152	36,711	13,220	6,953	3,139	2,772	2,067	1,560	7,000	2,376	4,065
1958	53,712	44,851	15,919	8,567	3,818	3,462	2,483	1,843	8,759	4,168	4,693
1960	60,999	51,876	18,719	9,428	4,404	3,794	2,852	2,113	10,565	4,031	5,088
1962	70,547	60,206	22,216	10,357	5,084	4,342	3,254	2,338	12,615	4.888	5,453
1964	80,579	69,302	26,286	11,664	5,766	4,910	3,588	2,567	14,521	5,094	6,184
1966	94,906	82,843	33,287	12,770	6,757	5,910	4,152	2,974	16,993	4,782	7,282
1968	116,234	102,411	41,158	14,481	9,857	7,546	5,033	3,647	20,688	5,653	8,170
1970	148,052	131,332	52,718	16,427	14,679	9,669	6,518	4,682	26,639	7,263	9,447
1972	190,496	168,549	65,814	19,021	21,117	13,023	8,584	5,920	35,070	10,548	11,398
1973	205,466	181,357	69,714	18,615	23,582	13,844	9,584	6,652	39,366	11,074	13,035
1974	226,032	198,959	75,833	19,946	25,085	15,945	10,326	7,536	44,289	12,667	14,406
1975	269,215	230,721	87,858	22,528	28,155	18,846	12,048	8,640	52,646	21,209	17,285
1976	304,228	256,731	97,216	23,907	32,604	20,686	13,429	9,671	59,218	27,954	19,542
1977	324,554	274,215	102,780	23,058	35,905	23,039	14,857	10,747	63,829	26,149	23,051
1978	346,786	296,983	110,758	24,609	39,140	24,951	16,108	12,293	69,124	23,526	26,277
1979	381,867	327,517	119,448	28,440	41,898	28,218	17,354	13,813	78,346	23,504	30,845
1980	434,073	369,086	133,211	33,311	47,288	32,174	19,212	15,416	88,474	28,797	36,190
1981	487,048	407,449	145,784	34,603	54,121	36,101	21,283	16,771	98,786	36,583	43,016
1982	524,817	436,896	154,282	34,520	57,996	40,881	23,537	18,841	106,839	39,508	48,413
1983	566,990	466,843	163,876	36,655	60,484	44,118	25,516	20,883	114,889	47,335	52,811

[a] Includes general control.

[b] Includes natural resources, sanitation and sewerage, recreation, housing and urban renewal, interest on the general debt, and other and unallocable expenditures.

[c] Cash payments of contributory employee retirement, unemployment compensation, workmen's compensation, sickness, and other cash benefit social insurance programs. Includes withdrawals of retirement contributions for 1975-1983 and includes revenue and benefits of extended and special unemployment compensation programs.

[d] Utility covers water supply, electric power, gas supply, and transit systems owned and operated by local governments.

Source: Department of Commerce, Bureau of the Census.

D6. Per Capita State and Local Direct General Expenditures by Function[a]

Selected Fiscal Years 1902-1983

Year	Total general	Education	Highways	Public welfare	Health and hospitals	Police and fire	Financial administration [b]	All other [c]
1902	$12.80	$3.22	$2.21	$.47	$.78	$1.14	$1.78	$3.22
1913	21.23	5.93	4.31	.53	1.11	1.70	2.17	5.48
1922	47.41	15.49	11.76	1.08	2.35	3.17	2.84	10.72
1927	60.57	18.78	15.20	1.27	2.98	3.98	3.46	14.90
1932	62.15	18.50	13.93	3.55	3.65	4.23	3.76	14.53
1934	56.77	14.48	11.93	7.03	3.30	3.79	3.42	12.82
1936	59.63	16.98	11.12	6.45	3.64	4.05	3.90	13.49
1938	67.38	19.17	12.70	8.23	4.24	4.54	4.17	14.33
1940	69.85	19.97	11.91	8.75	4.61	4.54	4.25	15.82
1942	68.14	19.18	11.05	9.08	4.38	4.67	4.29	15.49
1944	64.04	20.18	8.67	8.19	4.74	4.80	4.33	13.13
1946	78.00	23.74	11.83	9.97	5.79	5.47	4.97	16.23
1948	120.60	36.68	20.71	14.31	8.38	7.16	6.00	27.36
1950	150.22	47.31	25.07	19.38	11.52	8.34	6.86	31.74
1952	166.29	53.00	29.63	17.76	13.92	9.71	7.60	34.67
1954	189.06	65.01	34.04	18.84	14.83	10.98	8.47	36.89
1956	219.42	79.02	41.56	18.76	16.57	12.35	9.32	41.84
1958	258.76	91.84	49.43	22.03	19.97	14.33	10.63	50.53
1960	288.21	104.00	52.38	24.47	21.08	15.85	11.74	58.69
1961	307.01	112.39	53.78	25.78	22.32	16.96	12.22	63.56
1962	324.00	119.56	55.74	27.36	23.37	17.51	12.58	67.88
1963	339.19	125.81	59.11	28.74	24.59	17.99	12.93	70.02
1964	362.20	137.38	60.96	30.13	25.66	18.75	13.40	75.90
1965	385.30	147.37	63.05	32.58	27.66	19.89	14.30	80.44
1966	422.97	169.95	65.20	34.50	30.17	21.20	15.18	86.75
1967	471.79	191.64	70.41	41.53	33.56	22.99	16.74	94.91
1968	512.41	205.93	72.46	49.32	37.75	25.18	18.25	103.52
1969	578.14	233.94	76.35	59.97	42.19	28.19	20.32	117.00
1970	646.20	259.39	80.83	72.23	47.57	32.07	23.04	131.05
1971	730.52	288.05	87.73	88.36	54.32	36.50	25.68	149.88
1972	801.38	316.06	91.35	101.19	62.54	41.23	28.43	160.58
1973	862.93	332.20	88.71	112.37	65.97	45.67	31.70	186.31
1974	939.58	358.74	94.36	117.06	75.43	48.85	35.65	209.49
1975	1,078.01	412.24	105.71	127.58	88.43	56.54	40.54	246.97
1976	1,190.50	452.89	111.37	151.89	96.37	62.56	45.06	270.36
1977	1,260.86	474.99	106.56	159.57	106.48	68.66	49.67	294.93
1978	1,355.15	507.91	112.85	172.79	114.41	73.87	56.38	316.94
1979	1,481.26	542.70	129.22	183.64	128.21	78.84	62.75	355.90
1980	1,621.77	588.11	147.07	201.11	142.05	84.82	68.06	390.55
1981	1,790.25	643.51	152.74	230.63	159.35	93.95	74.02	436.05
1982	1,920.59	681.02	152.37	248.14	180.45	103.89	83.48	471.24
1983	1,995.22	700.38	156.66	260.31	188.55	109.05	89.25	491.02

[a] Based on resident population (including armed forces overseas, 1930-1955) at the end of the fiscal year.
[b] Includes general control.
[c] Includes natural resources, parks and recreation, sanitation and sewerage, interest on general debt, housing and urban redevelopment, correction, and other unallocable expenditures.
Source: Department of Commerce, Bureau of the Census.

D7. State and Local Direct General Expenditures by Function and State

Fiscal Year 1983

(Millions)

State	Total	Education	Highways	Public welfare	Health and hospitals	Police and fire	Financial administration [a]	Other [b]
Total	$465,079	$163,876	$36,655	$59,157	$44,118	$25,516	$20,883	$114,873
Alabama	6,605	2,566	640	560	943	290	270	1,336
Alaska	4,149	986	418	180	141	168	257	1,999
Arizona	5,586	3,335	453	348	388	383	289	1,390
Arkansas	3,193	1,264	338	396	334	123	133	605
California	55,827	18,226	2,568	8,963	5,092	3,670	2,903	14,405
Colorado	6,354	2,585	574	588	536	352	344	1,375
Connecticut	6,242	2,102	412	885	424	377	278	1,764
Delaware	1,322	520	131	64	67	59	74	407
Florida	17,565	6,033	1,377	1,244	2,216	1,325	895	4,475
Georgia	10,239	3,323	928	1,023	1,976	477	402	2,110
Hawaii	2,466	710	154	290	185	120	148	859
Idaho	1,583	591	190	129	154	76	79	364
Illinois	21,789	7,524	1,831	3,227	1,400	1,450	1,009	5,348
Indiana	8,717	3,594	627	953	952	409	360	1,822
Iowa	5,857	2,297	722	683	610	228	220	1,097
Kansas	4,756	1,810	524	504	402	198	220	1,098
Kentucky	5,772	2,151	703	763	336	210	250	1,359
Louisiana	9,404	3,039	1,096	936	1,097	457	392	2,387
Maine	2,028	698	227	360	87	83	102	471
Maryland	9,532	3,296	853	1,008	806	516	369	2,684
Massachusetts	12,150	3,499	670	2,124	1,138	765	505	3,449
Michigan	20,296	7,211	1,096	3,576	2,149	1,095	916	4,253
Minnesota	9,964	3,362	1,000	1,476	859	388	431	2,448
Mississippi	4,005	1,427	504	438	648	150	139	699
Missouri	7,352	2,709	684	813	796	448	321	1,581
Montana	1,748	700	229	166	95	64	97	397
Nebraska	3,033	1,207	390	295	293	124	131	593
Nevada	2,085	570	220	116	221	156	148	654

(Continued)

D7. State and Local Direct General Expenditures by Function and State —Continued

Fiscal Year 1983

(Millions)

State	Total	Education	Highways	Public welfare	Health and hospitals	Police and fire	Financial administration [a]	Other [b]
New Hampshire	1,651	562	206	211	91	89	69	423
New Jersey	15,582	5,344	1,022	1,901	930	996	699	4,690
New Mexico	3,210	1,269	397	224	261	149	158	752
New York	49,294	14,614	2,864	7,826	4,947	2,764	1,971	14,308
North Carolina	9,105	3,785	693	910	1,021	456	349	1,891
North Dakota	1,519	586	181	123	96	43	64	426
Ohio	19,315	7,132	1,374	2,878	2,010	1,071	811	4,039
Oklahoma	5,784	2,471	582	713	521	280	238	979
Oregon	5,955	2,243	449	464	360	323	353	1,763
Pennsylvania	20,949	7,038	1,712	3,485	1,516	951	931	5,316
Rhode Island	2,074	686	98	363	159	128	95	545
South Carolina	4,726	1,975	259	454	681	199	183	975
South Dakota	1,252	446	195	120	61	46	71	313
Tennessee	6,996	2,42[illegible]	639	731	919	356	248	1,674
Texas	27,210	11,836	2,488	1,978	2,692	1,363	1,112	5,741
Utah	3,003	1,359	271	256	180	148	135	654
Vermont	1,092	413	126	138	60	38	54	263
Virginia	9,490	3,746	883	936	867	516	474	2,068
Washington	9,152	3,319	992	923	711	479	405	2,323
West Virginia	3,390	1,279	397	300	304	105	142	863
Wisconsin	10,657	3,885	945	1,667	979	567	434	2,180
Wyoming	1,834	697	255	76	176	76	78	476
District of Columbia	2,218	427	68	375	230	210	129	779

[a] Includes general control.
[b] Sewerage, other sanitation, local parks and recreation, interest on general debt, and all other general expenditures.
Source: Department of Commerce, Bureau of the Census.

D8. State and Local Direct General Expenditures by Major Function and State[a]

Selected Fiscal Years 1963-1983
(Millions)

State	Total[b]			Education			Highways			Public welfare		
	1963	1973	1983	1963	1973	1983	1963	1973	1983	1963	1973	1983
Total	$64,815.7	$181,085.7	$464,656.3	$24,012.2	$69,572.6	$163,875.7	$11,135.5	$18,614.8	$36,654.9	$5,480.7	$23,581.9	$58,734.7
Alabama	837.5	2,254.1	6,605.3	291.6	851.1	2,566.4	168.3	285.4	640.5	116.2	288.9	559.5
Alaska	164.8	784.2	4,149.2	51.6	286.2	986.4	51.6	126.8	417.7	5.6	40.2	180.4
Arizona	565.2	1,685.4	5,586.3	245.3	794.3	2,335.3	97.7	184.4	452.6	33.9	90.2	347.5
Arkansas	461.8	1,117.9	3,193.4	166.4	427.5	1,264.4	107.3	161.0	337.8	60.2	161.2	395.8
California	8,155.2	21,082.2	55,827.4	3,127.0	7,284.4	18,226.0	978.9	1,495.6	2,567.6	760.7	3,865.7	8,963.4
Colorado	770.0	2,064.6	6,353.9	338.8	933.0	2,585.2	108.0	218.6	573.6	98.1	236.1	587.5
Connecticut	988.8	2,769.8	6,242.3	345.5	1,047.7	2,101.9	182.8	266.9	412.3	73.9	306.8	884.9
Delaware	185.3	643.4	1,321.5	76.9	290.4	519.8	39.0	82.6	131.3	10.1	49.1	63.9
Florida	1,783.7	5,291.8	17,564.9	593.7	1,910.1	6,032.7	319.7	622.2	1,376.7	108.5	414.6	1,244.4
Georgia	1,165.2	3,573.8	10,238.8	409.4	1,272.5	3,322.7	230.3	399.6	928.4	105.2	498.7	1,023.0
Hawaii	319.5	1,090.8	2,466.3	101.5	347.8	709.6	27.6	99.8	154.1	13.0	107.1	289.7
Idaho	235.0	569.4	1,582.6	88.0	211.5	591.3	58.3	95.5	190.1	17.0	52.5	128.7
Illinois	3,360.8	9,812.8	21,789.2	1,269.2	4,015.4	7,524.3	507.8	941.0	1,831.3	349.2	1,483.7	3,227.4
Indiana	1,426.6	3,599.9	8,717.4	677.0	1,765.2	3,593.8	236.0	390.8	627.1	67.3	303.3	952.6
Iowa	939.9	2,135.5	5,857.0	389.1	1,004.2	2,297.3	216.3	369.7	722.2	77.2	168.4	682.6
Kansas	766.5	1,702.0	4,756.3	327.3	716.0	1,810.1	158.6	257.5	524.0	57.6	177.4	503.6
Kentucky	920.7	2,239.5	5,771.7	318.5	873.5	2,150.8	264.6	412.1	702.6	82.1	266.9	762.9
Louisiana	1,218.5	2,881.8	9,404.0	386.3	1,028.2	3,038.9	239.8	385.9	1,095.8	188.4	335.3	936.2
Maine	298.2	782.0	2,028.1	108.4	284.2	697.5	73.2	125.4	227.0	29.1	118.1	359.8
Maryland	1,114.4	3,828.8	9,532.1	426.8	1,524.9	3,295.6	180.1	363.9	853.4	56.2	403.9	1,007.6
Massachusetts	1,902.1	5,741.7	12,149.7	545.5	1,991.1	3,499.0	277.3	377.7	670.2	223.0	1,055.3	2,124.1
Michigan	2,946.3	8,582.3	20,295.6	1,213.2	3,546.3	7,210.6	453.9	704.5	1,095.8	192.3	1,297.7	3,575.7
Minnesota	1,308.5	3,763.0	9,963.8	520.5	1,652.7	3,361.5	229.7	460.4	999.5	124.9	428.2	1,475.6
Mississippi	577.6	1,519.3	4,005.2	199.3	551.7	1,427.1	131.7	243.3	503.5	59.0	210.3	438.1
Missouri	1,291.9	3,237.8	7,352.4	483.4	1,349.3	2,709.4	240.9	362.7	684.2	148.5	347.1	812.6
Montana	280.4	639.8	1,747.5	108.3	250.9	699.8	79.0	128.1	228.6	16.1	47.8	166.4
Nebraska	459.4	1,127.2	3,033.3	181.6	463.5	1,207.1	123.8	185.0	389.6	24.9	100.9	294.6
Nevada	191.4	602.0	2,084.7	61.4	205.8	569.9	39.9	82.3	220.2	7.3	34.3	116.4

(Continued)

D8. State and Local Direct General Expenditures by Major Function and State[a]—Continued

Selected Fiscal Years 1963-1983
(Millions)

State	Total[b]			Education			Highways			Public welfare		
	1963	1973	1983	1963	1973	1983	1963	1973	1983	1963	1973	1983
New Hampshire	207.7	566.2	1,650.7	68.9	215.6	562.3	55.2	100.8	205.7	14.9	63.3	211.3
New Jersey	2,035.9	6,451.3	15,581.6	721.2	2,436.6	5,344.2	276.2	693.9	1,022.1	107.4	814.3	1,900.9
New Mexico	376.0	877.5	3,210.4	170.5	406.6	1,268.8	74.0	103.7	396.7	30.0	85.6	223.5
New York	7,659.6	24,099.1	49,294.3	2,448.7	7,702.1	14,614.0	1,013.4	1,261.0	2,863.8	577.3	3,673.5	7,825.9
North Carolina	1,112.1	3,260.2	9,104.6	484.5	1,440.5	3,785.0	183.8	424.3	693.4	90.4	306.4	909.8
North Dakota	246.8	515.1	1,519.3	96.1	213.1	586.1	58.8	100.4	181.4	16.6	39.5	122.7
Ohio	2,999.8	7,496.7	19,314.7	1,096.6	3,157.6	7,131.7	593.2	786.8	1,374.0	258.5	813.3	2,877.8
Oklahoma	843.3	1,928.9	5,783.5	295.9	714.7	2,470.9	165.4	258.2	582.1	152.5	317.7	712.7
Oregon	748.1	2,115.9	5,954.7	316.5	797.1	2,243.1	147.1	278.4	449.2	49.3	160.7	464.1
Pennsylvania	3,520.7	9,699.8	20,949.1	1,290.1	3,960.3	7,038.5	579.0	1,016.7	1,711.9	297.7	1,364.4	3,485.4
Rhode Island	281.6	779.6	2,073.9	90.0	280.2	686.0	45.6	56.3	97.5	26.8	145.1	363.2
South Carolina	526.9	1,725.0	4,725.9	221.2	744.7	1,975.1	91.7	193.9	259.0	36.4	123.3	454.2
South Dakota	246.9	559.8	1,252.1	102.0	257.7	446.0	71.2	117.2	195.4	16.5	45.4	120.4
Tennessee	958.7	2,633.3	6,996.4	317.7	988.7	2,428.8	234.6	342.6	639.2	67.0	276.0	731.3
Texas	2,889.0	7,894.9	27,210.5	1,131.0	3,384.7	11,835.6	594.5	872.0	2,488.5	234.2	790.0	1,978.4
Utah	369.9	913.7	3,003.4	176.2	454.8	1,358.9	73.0	118.8	270.7	23.1	79.3	255.6
Vermont	148.5	447.5	1,092.5	51.8	160.5	413.4	43.7	86.6	125.6	12.6	61.4	137.6
Virginia	1,181.4	3,431.9	9,490.1	459.2	1,433.3	3,746.5	286.6	515.2	883.0	47.8	323.0	936.2
Washington	1,276.1	3,612.0	9,151.7	525.9	1,341.5	3,318.7	224.0	464.9	991.9	109.0	393.7	923.2
West Virginia	454.6	1,334.2	3,389.9	173.7	468.2	1,279.4	90.5	377.8	396.9	66.0	121.0	299.9
Wisconsin	1,568.6	4,061.3	10,234.4	595.4	1,705.5	3,884.9	294.8	488.6	945.3	107.9	480.0	1,244.1
Wyoming	171.8	383.0	1,834.4	60.9	176.8	696.7	58.2	75.9	255.2	6.9	15.9	76.5
District of Columbia	356.5	1,175.8	2,218.2	66.5	252.2	426.9	59.0	52.0	68.5	26.5	199.2	375.2

[a] Direct general expenditures exclude utility, liquor stores, and insurance trust. See Table D4 for fiscal 1983 total direct general expenditures by level of government.

[b] Totals include other expenditures, including health and hospitals, police and fire, general control, and miscellaneous expenditures not shown separately. Fiscal 1983 expenditures for these functions are shown in Table D7.

Source: Department of Commerce, Bureau of the Census.

D9. Per Capita State and Local Direct General Expenditures by Function and State[a]

Fiscal Year 1983

State	Total	Education	Highways	Public welfare	Health and hospitals	Police and fire	Financial adminis-tration[b]	Other[c]
Total	$1,988	$700	$157	$253	$189	$109	$89	$491
Alabama	1,668	648	162	141	238	73	68	338
Alaska	8,662	2,059	872	377	294	351	537	4,172
Arizona	1,885	788	153	117	131	129	98	469
Arkansas	1,372	543	145	170	144	53	57	260
California	2,218	724	102	356	202	146	115	573
Colorado	2,024	824	183	187	171	112	109	438
Connecticut	1,989	670	131	282	135	120	89	562
Delaware	2,181	858	217	105	111	97	122	671
Florida	1,645	565	129	117	207	124	84	419
Georgia	1,786	580	162	178	345	83	70	368
Hawaii	2,411	694	151	283	181	118	144	840
Idaho	1,600	598	192	130	155	77	80	368
Illinois	1,897	655	159	281	122	126	88	466
Indiana	1,591	656	114	174	174	75	66	332
Iowa	2,016	791	249	235	210	79	76	376
Kansas	1,961	746	216	208	166	82	91	452
Kentucky	1,554	579	189	205	90	56	67	368
Louisiana	2,119	685	247	211	247	103	88	538
Maine	1,770	609	198	314	76	73	89	411
Maryland	2,215	766	198	234	187	120	86	624
Massachusetts	2,107	607	116	368	197	133	88	598
Michigan	2,238	795	121	394	237	121	101	469
Minnesota	2,404	811	241	356	207	94	104	591
Mississippi	1,548	552	195	169	250	58	54	270
Missouri	1,479	545	138	164	160	90	65	317
Montana	2,139	857	280	204	116	79	119	484
Nebraska	1,899	756	244	184	184	78	82	371
Nevada	2,340	640	247	131	248	175	166	733
New Hampshire	1,721	586	215	220	95	92	72	441
New Jersey	2,086	716	137	255	124	133	94	627
New Mexico	2,295	907	284	160	187	107	113	537
New York	2,790	827	162	443	280	156	112	810
North Carolina	1,497	622	114	150	168	75	57	311
North Dakota	2,234	862	267	180	140	63	95	627
Ohio	1,797	664	128	268	187	100	75	375
Oklahoma	1,754	749	177	216	158	85	72	297
Oregon	2,237	843	169	174	135	121	132	662
Pennsylvania	1,761	592	144	293	127	80	78	447
Rhode Island	2,172	718	102	380	167	134	100	571
South Carolina	1,448	605	79	139	209	61	56	299
South Dakota	1,789	637	279	172	87	65	101	448
Tennessee	1,493	518	136	156	196	76	53	358
Texas	1,731	753	158	126	171	87	71	365
Utah	1,855	839	167	158	111	92	83	405
Vermont	2,081	787	239	262	113	72	102	506
Virginia	1,710	675	159	169	156	93	85	373
Washington	2,128	772	231	215	165	111	94	540
West Virginia	1,725	651	202	153	155	53	72	439
Wisconsin	2,243	818	199	351	206	119	91	459
Wyoming	3,569	1,356	496	149	343	149	151	925
District of Columbia	3,560	685	110	602	369	338	206	1,250

[a] Based on resident population at the end of the fiscal year.

[b] Includes general control.

[c] Sewerage, other sanitation, local parks and recreation, interest on general debt, and all other direct general expenditures.

Source: Department of Commerce, Bureau of the Census.

D10. Ranking of States According to Per Capita State and Local Direct General Expenditures by Function

Fiscal Year 1983

State	Total	Education	Highways	Public welfare	Health and hospitals	Police and fire	Financial adminis-tration
Alabama	41	35	28	44	9	42	43
Alaska	1	1	1	5	4	1	1
Arizona	29	15	34	49	40	10	18
Arkansas	51	50	36	34	36	51	47
California	13	23	49	8	16	6	9
Colorado	23	10	24	27	26	19	12
Connecticut	25	30	41	13	39	15	25
Delaware	15	5	14	51	47	24	7
Florida	42	47	42	50	13	12	31
Georgia	33	45	29	30	2	32	42
Hawaii	5	26	35	12	23	18	5
Idaho	43	42	22	47	34	38	34
Illinois	28	33	32	14	43	11	27
Indiana	44	32	46	32	24	41	45
Iowa	24	14	7	18	11	36	36
Kansas	26	22	15	24	29	33	23
Kentucky	45	46	23	25	49	49	44
Louisiana	19	27	8	23	8	22	26
Maine	34	39	19	10	51	43	24
Maryland	14	18	20	19	19	16	29
Massachusetts	20	40	45	6	17	9	28
Michigan	10	13	44	3	10	14	16
Minnesota	6	12	11	7	14	25	13
Mississippi	46	48	21	35	6	48	50
Missouri	49	49	38	37	31	29	46
Montana	17	6	4	26	44	35	8
Nebraska	27	19	10	28	22	37	33
Nevada	7	36	9	46	7	3	3
New Hampshire	39	44	16	20	48	27	40
New Jersey	21	25	39	17	42	8	21
New Mexico	8	3	3	38	21	21	10
New York	4	9	30	2	5	4	11
North Carolina	47	38	47	42	27	40	48
North Dakota	12	4	6	29	37	46	19
Ohio	31	31	43	15	20	23	37
Oklahoma	36	21	25	21	32	31	39
Oregon	11	7	26	31	38	13	6
Pennsylvania	35	43	37	11	41	34	35
Rhode Island	16	24	50	4	28	7	17
South Carolina	50	41	51	45	12	47	49
South Dakota	32	37	5	33	50	45	15
Tennessee	48	51	40	40	18	39	51
Texas	37	20	33	48	25	30	41
Utah	30	8	27	39	46	28	32
Vermont	22	16	12	16	45	44	14
Virginia	40	29	31	36	33	26	30
Washington	18	17	13	22	30	20	20
West Virginia	38	34	17	41	35	50	38
Wisconsin	9	11	18	9	15	17	22
Wyoming	2	2	2	43	3	5	4
District of Columbia	3	28	48	1	1	2	2

Source: Computed by Tax Foundation from data in Table D9.

D11. State and Local Direct General Expenditures per $1,000 of Personal Income by Function

Selected Fiscal Years 1940-1983

Fiscal year	Total	Education	Highways	Public welfare	Health and hospitals	Police and fire	Financial administration [a]	All other [b]
1940	$117.53	$33.60	$20.03	$14.72	$7.76	$7.64	$7.14	$26.64
1942	75.07	21.12	12.17	10.01	4.83	5.15	4.72	17.07
1944	55.35	17.44	7.49	7.08	4.10	4.15	3.74	11.35
1946	62.77	19.10	9.52	8.02	4.66	4.40	4.00	13.07
1948	85.26	25.93	14.64	10.12	5.93	5.06	4.24	19.34
1950	101.06	31.83	16.87	13.04	7.75	5.61	4.62	21.35
1952	97.00	30.92	17.28	10.36	8.12	5.67	4.43	20.20
1953	98.46	33.13	17.59	10.28	8.08	5.77	4.46	19.16
1954	107.82	37.08	19.41	10.75	8.46	6.26	4.83	21.04
1955	109.40	38.63	20.93	10.28	8.19	6.24	4.71	20.43
1956	111.08	40.00	21.04	9.50	8.39	6.25	4.72	21.18
1957	115.78	40.53	22.41	9.99	8.95	6.53	4.95	22.42
1958	125.12	44.41	23.90	10.65	9.66	6.93	5.14	24.43
1959	128.32	45.37	25.18	10.86	9.78	6.89	5.26	25.00
1960	130.10	46.95	23.65	11.05	9.52	7.15	5.30	26.50
1961	135.74	49.69	23.78	11.40	9.87	7.50	5.40	28.10
1962	136.91	50.52	23.55	11.56	9.87	7.41	5.32	28.69
1963	140.73	52.13	24.18	11.90	10.17	7.38	5.30	29.67
1964	150.12	57.47	25.26	12.49	10.63	7.77	5.56	30.94
1965	152.66	59.00	24.89	12.86	10.92	7.85	5.65	31.49
1966	155.67	62.55	23.99	12.69	11.10	7.80	5.59	31.95
1967	160.81	65.32	24.00	14.16	11.44	7.79	5.68	32.42
1968	163.84	65.84	23.16	15.77	12.07	8.05	5.83	33.12
1969	170.66	69.03	22.54	17.71	12.46	8.33	6.00	34.59
1970	176.40	70.81	22.06	19.71	12.98	8.76	6.29	35.79
1971	188.59	74.36	22.64	22.81	14.02	9.43	6.63	38.68
1972	196.65	76.79	22.19	24.64	15.19	9.99	6.89	40.96
1973	193.60	74.38	19.90	25.21	14.80	10.14	7.11	42.06
1974	187.76	71.69	18.66	23.39	15.07	9.76	7.12	42.07
1975	199.26	76.29	19.56	23.61	16.36	10.28	7.50	45.65
1976	203.25	77.32	19.91	25.00	16.45	10.68	7.69	47.10
1977	199.65	74.83	16.79	26.14	16.77	10.82	7.82	46.47
1978	194.62	72.94	16.21	24.82	16.43	10.61	8.10	45.51
1979	190.82	69.91	16.65	23.65	16.52	10.16	8.08	45.85
1980	190.26	68.99	17.25	23.59	16.66	9.95	7.98	45.82
1981	187.51	67.40	16.00	24.16	16.69	9.84	7.75	45.67
1982	181.62	64.13	14.35	24.11	16.99	9.72	7.86	43.89
1983	180.85	63.73	14.25	23.00	17.16	9.92	8.12	44.67

[a] Includes general control.

[b] Includes natural resources, parks and recreation, sanitation and sewerage, interest on general debt, housing and urban redevelopment, corrections, and all other and unallocable expenditures.

Source: Department of Commerce, Bureau of the Census and Bureau of Economic Analysis; and Tax Foundation computations.

D12. State and Local Direct General Expenditures per $1,000 of Personal Income by Function and State

Fiscal Year 1983

State	Total	Education	Highways	Public welfare	Health and hospitals	Police and fire	Financial adminis- tration[a]	Other[b]
Total	$180.85	$63.73	$14.25	$23.00	$17.16	$9.92	$8.12	$44.67
Alabama	193.70	75.26	18.78	16.41	27.65	8.52	7.91	39.17
Alaska	582.92	138.58	58.68	25.34	19.78	23.63	36.16	280.75
Arizona	191.97	80.25	15.55	11.94	13.34	13.16	9.94	47.79
Arkansas	164.36	65.07	17.39	20.37	17.20	6.32	6.84	31.17
California	179.68	58.66	8.26	28.85	16.39	11.81	9.34	46.37
Colorado	169.65	69.03	15.32	15.69	14.31	9.40	9.17	36.73
Connecticut	144.00	48.49	9.51	20.41	9.78	8.69	6.41	40.71
Delaware	187.04	73.58	18.59	9.05	9.54	8.31	10.49	57.48
Florida	153.64	52.77	12.04	10.89	19.38	11.59	7.83	39.14
Georgia	189.48	61.49	17.18	18.93	36.57	8.84	7.45	39.02
Hawaii	213.00	61.28	13.31	25.02	15.99	10.39	12.76	74.25
Idaho	181.57	67.84	21.81	14.77	17.62	8.78	9.06	41.69
Illinois	157.30	54.32	13.22	23.30	10.11	10.47	7.29	38.59
Indiana	159.02	65.56	11.44	17.38	17.36	7.46	6.56	33.26
Iowa	186.85	73.29	23.04	21.78	19.46	7.29	7.02	34.97
Kansas	167.92	63.90	18.50	17.78	14.21	6.99	7.78	38.76
Kentucky	176.17	65.65	21.45	23.29	10.25	6.40	7.62	41.51
Louisiana	210.70	68.09	24.55	20.98	24.57	10.24	8.77	53.50
Maine	197.89	68.05	22.14	35.10	8.52	8.13	9.90	46.05
Maryland	182.62	63.14	16.35	19.30	15.45	9.88	7.08	51.42
Massachusetts	173.86	50.07	9.59	30.40	16.28	10.95	7.23	49.34
Michigan	203.36	72.25	10.98	35.83	21.54	10.97	9.17	42.62
Minnesota	215.74	72.79	21.64	31.95	18.60	8.39	9.33	53.04
Mississippi	201.88	71.93	25.38	22.08	32.65	7.55	7.02	35.27
Missouri	146.04	53.82	13.59	16.14	15.82	8.90	6.38	31.39
Montana	227.75	91.20	29.79	21.69	12.39	8.39	12.69	51.60
Nebraska	179.07	71.26	23.00	17.39	17.32	7.33	7.72	35.05
Nevada	197.57	54.00	20.87	11.03	20.95	14.78	14.03	61.91
New Hampshire	161.80	55.12	20.17	20.71	8.91	8.68	6.72	41.49
New Jersey	160.04	54.89	10.50	19.52	9.55	10.23	7.18	48.17
New Mexico	257.00	101.57	31.76	17.89	20.90	11.96	12.67	60.25
New York	226.69	67.20	13.17	35.99	22.75	12.71	9.06	65.81
North Carolina	167.27	69.54	12.74	16.72	18.77	8.38	6.41	34.71
North Dakota	208.49	80.43	24.90	16.83	13.11	5.91	8.82	58.49
Ohio	167.64	61.90	11.93	24.98	17.44	9.30	7.04	35.05
Oklahoma	160.12	68.41	16.12	19.73	14.43	7.75	6.60	27.08
Oregon	217.54	81.95	16.41	16.96	13.14	11.80	12.88	64.40
Pennsylvania	161.17	54.15	13.17	26.81	11.66	7.32	7.16	40.90
Rhode Island	201.78	66.75	9.48	35.34	15.51	12.43	9.27	53.00
South Carolina	173.55	72.53	9.51	16.68	25.00	7.32	6.71	35.80
South Dakota	187.59	66.82	29.28	18.04	9.11	6.82	10.62	46.90
Tennessee	168.91	58.64	15.43	17.66	22.20	8.60	5.98	40.40
Texas	155.94	67.83	14.26	11.34	15.43	7.81	6.37	32.90
Utah	217.83	98.56	19.63	18.53	13.07	10.76	9.77	47.51
Vermont	222.63	84.25	25.60	28.04	12.12	7.66	10.90	54.06
Virginia	155.77	61.50	14.49	15.37	14.23	8.47	7.78	33.93
Washington	186.49	67.63	20.21	18.81	14.49	9.76	8.26	47.33
West Virginia	198.49	74.91	23.24	17.56	17.83	6.15	8.33	50.47
Wisconsin	207.57	75.67	18.41	32.46	19.06	11.04	8.45	42.48
Wyoming	295.53	112.25	41.11	12.33	28.38	12.32	12.49	76.65
District of Columbia	241.47	46.47	7.46	40.85	25.02	22.89	14.00	84.78

[a] Includes general control.

[b] Sewerage, other sanitation, local parks and recreation, interest on general debt, and all other direct general expenditures.

Source: Department of Commerce, Bureau of the Census; and Tax Foundation computations.

D13. Ranking of States According to State and Local Direct General Expenditures Per $1,000 of Personal Income by Function

Fiscal Year 1983

State	Total	Education	Highways	Public welfare	Health and hospitals	Police and fire	Financial adminis-tration	Other
Alabama	21	11	21	41	4	30	27	34
Alaska	1	1	1	12	13	1	1	1
Arizona	22	9	30	47	37	5	12	19
Arkansas	40	33	25	23	24	49	42	50
California	30	40	50	9	25	10	15	23
Colorado	35	21	32	43	34	22	18	39
Connecticut	51	50	47	22	46	27	47	32
Delaware	25	13	22	51	48	35	11	10
Florida	49	48	41	50	15	12	28	35
Georgia	23	38	26	27	1	25	33	36
Hawaii	11	39	36	13	27	18	5	4
Idaho	29	25	14	45	20	26	20	28
Illinois	46	44	37	15	45	17	34	38
Indiana	45	32	43	36	22	41	46	47
Iowa	26	14	11	18	14	45	41	44
Kansas	37	34	23	32	36	46	29	37
Kentucky	32	31	16	16	44	48	32	29
Louisiana	12	23	9	20	7	19	23	12
Maine	19	24	13	5	51	36	13	24
Maryland	28	35	28	26	30	20	38	16
Massachusetts	33	49	46	8	26	15	35	18
Michigan	15	17	44	3	10	14	19	26
Minnesota	10	15	15	7	18	32	16	13
Mississippi	16	18	7	17	2	40	40	41
Missouri	50	47	35	42	28	24	49	49
Montana	5	5	4	19	41	33	6	15
Nebraska	31	19	12	35	23	42	31	42
Nevada	20	46	17	49	11	4	2	7
New Hampshire	41	42	19	21	50	28	43	30
New Jersey	44	43	45	25	47	3	36	25
New Mexico	3	3	3	31	12	9	7	8
New York	6	28	39	2	8	6	21	5
North Carolina	39	20	40	39	17	34	48	45
North Dakota	13	8	8	38	39	51	22	9
Ohio	38	36	42	14	21	23	39	43
Oklahoma	43	22	29	24	33	38	45	51
Oregon	9	7	27	37	38	11	4	6
Pennsylvania	42	45	38	11	43	43	37	31
Rhode Island	17	30	49	4	29	7	17	14
South Carolina	34	16	48	40	6	44	44	40
South Dakota	24	29	5	30	49	47	10	22
Tennessee	36	41	31	33	9	29	51	33
Texas	47	26	34	48	31	37	50	48
Utah	8	4	20	29	40	16	14	20
Vermont	7	6	6	10	42	39	9	11
Virginia	48	37	33	44	35	31	30	46
Washington	27	27	18	28	32	21	26	21
West Virginia	18	12	10	34	19	50	25	17
Wisconsin	14	10	24	6	16	13	24	27
Wyoming	2	2	2	46	3	8	8	3
District of Columbia	4	51	51	1	5	2	3	2

Source: Computed by Tax Foundation from data in Table D12.

D14. State and Local Revenue by Source

Selected Fiscal Years 1902-1983

(Millions, except per capita)

Year	Total [a]	From own sources							From Federal government	Per capita [b]	
		Total own sources	General revenue			Liquor stores [c]	Utility [d]	Insurance trust [e]		Total	Taxes [f]
			Total general	Taxes [f]	Charges and miscellaneous						
1902	$1,048	$1,041	$979	$860	$119	$2	$60	–	$7	$13.37	$10.97
1913	2,030	2,018	1,900	1,609	291	–	116	$2	12	21.08	16.71
1922	5,169	5,061	4,673	4,016	657	–	266	122	108	47.29	36.74
1927	7,838	7,722	7,155	6,087	1,068	–	403	164	116	66.30	51.49
1932	7,887	7,655	7,035	6,164	871	–	463	157	232	63.38	49.53
1942	13,148	12,290	9,560	8,528	1,031	390	887	1,454	858	98.30	63.76
1944	14,333	13,379	9,954	8,774	1,180	567	1,066	1,792	954	107.06	65.54
1946	15,983	15,128	11,501	10,094	1,407	864	1,169	1,593	855	116.47	73.56
1948	21,613	19,752	15,389	13,342	2,047	946	1,565	1,851	1,861	149.14	92.07
1950	25,639	23,153	18,425	15,914	2,511	904	1,808	2,016	2,486	170.76	105.99
1952	31,013	28,447	22,615	19,323	3,292	1,037	2,071	2,724	2,566	200.51	124.93
1954	35,386	32,420	26,046	22,067	3,979	1,093	2,403	2,877	2,966	221.35	138.03
1956	41,692	38,357	31,332	26,368	4,964	1,136	2,718	3,171	3,335	251.09	158.80
1958	49,262	44,397	36,354	30,380	5,974	1,170	3,041	3,832	4,865	286.30	176.56
1960	60,277	53,302	43,530	36,117	7,414	1,264	3,613	4,896	6,974	337.25	202.08
1962	69,492	61,621	50,381	41,554	8,827	1,282	4,026	5,932	7,871	376.63	225.22
1964	81,455	71,453	58,440	47,785	10,665	1,359	4,616	7,038	10,002	428.77	251.54
1966	97,619	84,405	69,822	56,647	13,174	1,550	5,069	7,964	13,214	501.51	291.02
1968	117,581	100,400	84,083	67,572	16,511	1,819	5,683	8,815	17,181	592.12	340.28
1970	150,106	128,248	108,898	86,795	22,103	2,006	6,608	10,736	21,857	740.47	428.16
1972	190,798	159,456	136,199	109,609	26,590	2,188	7,641	13,428	31,342	919.97	528.50
1974	237,856	196,036	165,850	130,673	35,177	2,355	9,392	18,439	41,820	1,128.93	620.21
1975	264,013	216,979	181,137	141,465	39,668	2,468	10,867	22,507	47,034	1,243.91	666.52
1976	303,287	247,697	200,586	156,813	43,774	2,553	12,573	31,985	55,589	1,417.49	732.91
1977	337,747	275,172	223,221	175,879	47,343	2,612	14,191	35,148	62,575	1,566.65	815.82
1978	371,607	302,014	246,368	193,642	52,726	2,759	17,252	35,635	69,592	1,704.11	888.03
1979	404,934	329,770	268,115	205,514	62,600	2,898	19,730	39,027	75,164	1,839.78	933.74
1980	451,537	368,509	299,293	223,463	75,830	3,201	22,359	43,656	83,029	1,993.50	986.57
1981	506,728	416,433	333,109	244,514	88,595	3,278	26,617	53,429	90,294	2,207.79	1,065.34
1982	547,719	460,436	370,371	266,390	103,982	3,343	30,697	56,025	87,282	2,363.04	1,149.29
1983	593,461	503,455	396,746	284,436	112,310	3,311	34,033	69,364	90,006	2,536.36	1,215.64

[a] Excludes duplicating interlevel transfers of funds.
[b] Based on estimated population, excluding armed forces overseas, at the end of the fiscal year.
[c] Principally receipts from sales in states with alcoholic beverage monopoly systems. Excludes alcoholic beverage taxes.
[d] State utility revenues included under general revenue until 1977.
[e] Collections from employers and employees for financing unemployment compensation, accident and sickness, workmen's compensation, retirement, and like social insurance programs.
[f] Excludes unemployment compensation tax collections included in insurance trust revenue.
Source: Department of Commerce, Bureau of the Census. Per capita computations by Tax Foundation.

D15. Percentage Distribution of State and Local General Revenue by Source

Selected Fiscal Years 1940-1983

Fiscal year	Total general	From own sources					From Federal government
		Total	Taxes			Charges and miscellaneous	
			Total	Property	Other		
1940	100.0	90.2	81.3	46.1	35.2	8.9	9.8
1942	100.0	91.8	81.9	43.6	38.3	9.9	8.2
1944	100.0	91.3	80.4	42.2	38.2	10.8	8.7
1946	100.0	93.1	81.7	40.4	41.3	11.4	6.9
1948	100.0	89.2	77.3	35.5	41.8	11.9	10.8
1950	100.0	88.1	76.1	35.1	41.0	12.0	11.9
1952	100.0	89.8	76.7	34.4	42.4	13.1	10.2
1953	100.0	89.5	76.6	34.3	42.2	12.9	10.5
1954	100.0	89.8	76.1	34.4	41.7	13.7	10.2
1955	100.0	89.9	75.6	34.5	41.0	14.4	10.1
1956	100.0	90.4	76.1	33.9	42.2	14.3	9.6
1957	100.0	89.9	75.5	33.7	41.8	14.4	10.1
1958	100.0	88.2	73.7	34.1	39.6	14.5	11.8
1959	100.0	85.9	71.5	33.1	38.4	14.5	14.1
1960	100.0	86.2	71.5	32.5	39.0	14.7	13.8
1961	100.0	86.8	71.9	33.3	38.6	14.9	13.2
1962	100.0	86.5	71.3	32.7	38.6	15.2	13.5
1963	100.0	86.1	70.4	31.9	38.5	15.7	13.9
1964	100.0	85.4	69.8	31.0	38.8	15.6	14.6
1965	100.0	85.2	69.4	30.8	38.5	15.8	14.8
1966	100.0	84.2	68.3	29.7	38.6	15.9	15.8
1967	100.0	83.1	66.9	28.6	38.3	16.3	16.9
1968	100.0	83.0	66.7	27.4	39.3	16.3	17.0
1969	100.0	83.3	67.0	26.8	40.2	16.3	16.7
1970	100.0	83.3	66.4	26.0	40.3	16.9	16.7
1971	100.0	82.0	65.5	26.1	39.4	16.4	18.0
1972	100.0	81.3	65.4	25.6	39.8	15.9	18.7
1973	100.0	79.4	63.7	23.8	39.9	15.7	20.6
1974	100.0	79.9	62.9	23.0	39.9	16.9	20.1
1975	100.0	79.4	62.0	22.6	39.4	17.4	20.6
1976	100.0	78.2	61.2	22.2	39.0	17.1	21.7
1977	100.0	78.1	61.7	21.9	39.8	16.4	21.9
1978	100.0	78.0	61.3	21.0	40.3	16.7	22.0
1979	100.0	78.1	59.9	18.9	41.0	18.2	21.9
1980	100.0	78.3	58.4	17.9	40.5	19.8	21.7
1981	100.0	78.7	57.8	17.7	40.0	20.9	21.3
1982	100.0	80.9	58.2	17.9	40.3	22.7	19.1
1983	100.0	81.5	58.4	18.3	40.1	23.1	18.5

Source: Department of Commerce, Bureau of the Census; and Tax Foundation computations.

D16. State and Local Tax Index and Tax Receipts by Type of Tax[a]

Calendar Years 1965-1984

Year	All taxes	Personal income taxes	Corporate profits taxes	Indirect business taxes [b]	Social insurance contributions	All other taxes [c]
Tax index, 1967 = 100						
1965.....	83.1	70.2	80.6	85.4	75.3	89.0
1966.....	91.1	86.2	90.9	92.2	85.7	94.5
1967.....	100.0	100.0	100.0	100.0	100.0	100.0
1968.....	114.0	128.1	126.3	112.8	108.4	108.4
1969.....	128.3	158.8	138.8	125.3	124.1	118.3
1970.....	142.1	176.6	144.5	139.2	138.9	126.0
1971.....	158.1	201.4	166.1	154.7	153.2	133.6
1972.....	179.6	277.5	204.3	169.8	172.5	146.2
1973.....	196.8	304.2	235.7	185.0	194.9	155.3
1974.....	212.8	328.0	263.0	199.1	219.2	161.5
1975.....	232.1	362.8	287.9	215.1	252.8	168.9
1976.....	261.7	425.2	377.6	237.6	293.4	182.9
1977.....	291.1	489.0	451.6	260.4	331.8	199.7
1978.....	314.8	561.7	484.9	276.7	370.8	210.1
1979.....	338.0	612.3	546.5	293.4	411.9	220.5
1980.....	365.9	677.0	589.5	315.8	447.0	240.5
1981.....	406.2	761.5	629.3	351.8	491.6	256.0
1982.....	435.8	825.4	571.9	379.8	538.6	275.5
1983.....	476.9	932.2	650.4	412.5	586.1	284.5
1984.....	523.3	1,025.1	778.3	450.5	640.1	299.5
Tax receipts (billions)						
1965.....	$59.1	$4.4	$2.0	$44.8	$5.0	$3.0
1966.....	64.8	5.4	2.2	48.3	5.7	3.2
1967.....	71.1	6.3	2.5	52.4	6.7	3.3
1968.....	81.1	8.1	3.1	59.1	7.2	3.6
1969.....	91.3	10.0	3.4	65.7	8.3	3.9
1970.....	101.0	11.1	3.5	72.9	9.2	4.2
1971.....	112.5	12.7	4.1	81.1	10.2	4.5
1972.....	127.8	17.5	5.0	88.9	11.5	4.9
1973.....	140.0	19.1	5.8	96.9	13.0	5.2
1974.....	151.4	20.6	6.5	104.3	14.6	5.4
1975.....	165.1	22.8	7.1	112.7	16.8	5.6
1976.....	186.2	26.8	9.3	124.5	19.5	6.1
1977.....	207.0	30.8	11.1	136.4	22.1	6.7
1978.....	223.9	35.3	11.9	145.0	24.7	7.0
1979.....	240.4	38.5	13.4	153.7	27.4	7.4
1980.....	260.3	42.6	14.5	165.4	29.7	8.0
1981.....	288.9	47.9	15.4	184.3	32.7	8.5
1982.....	310.0	51.9	14.0	199.0	35.8	9.2
1983.....	339.2	58.7	16.0	216.1	39.0	9.5
1984.....	372.2	64.5	19.1	236.0	42.6	10.0

[a] Tax receipts, net of refunds, as shown in the national income accounts, generally on an accrual basis.
[b] Sales, excise, and customs levies and real property taxes.
[c] Estate and gift and personal property taxes.
Source: Department of Commerce, Bureau of Economic Analysis; and Tax Foundation computations.

D17. State and Local General Revenue by Source and State

Fiscal Year 1983

(Millions)

State	Total general	From own sources					From Federal government
		Total	Taxes			Charges and miscellaneous	
			Total	Property	Other		
Total	$486,753	$396,746	$284,436	$89,105	$195,331	$112,310	$89,983
Alabama	6,594	5,176	3,193	393	2,800	1,983	1,418
Alaska	5,686	5,232	2,351	402	1,949	2,881	454
Arizona	5,630	4,881	3,154	935	2,219	1,727	749
Arkansas	3,454	2,619	1,794	377	1,417	825	835
California	56,966	46,217	33,655	8,730	24,925	12,562	10,749
Colorado	6,513	5,504	3,661	1,280	2,381	1,843	1,009
Connecticut	6,672	5,635	4,499	1,937	2,562	1,136	1,036
Delaware	1,475	1,205	771	113	658	434	270
Florida	17,890	15,109	10,334	3,544	6,790	4,775	2,782
Georgia	11,081	8,649	5,578	1,526	4,052	3,071	2,432
Hawaii	2,467	1,981	1,491	275	1,216	490	486
Idaho	1,616	1,265	865	236	629	400	351
Illinois	23,066	18,629	14,418	5,482	8,936	4,211	4,438
Indiana	8,958	7,327	4,960	1,716	3,244	2,367	1,630
Iowa	5,732	4,775	3,402	1,363	2,039	1,373	956
Kansas	4,853	4,076	2,737	1,081	1,656	1,339	777
Kentucky	5,825	4,453	3,299	594	2,705	1,154	1,372
Louisiana	9,098	7,427	4,663	653	4,010	2,764	1,671
Maine	2,072	1,589	1,240	469	771	349	482
Maryland	9,757	7,973	5,810	1,522	4,288	2,163	1,784
Massachusetts	13,180	10,296	8,215	3,018	5,197	2,081	2,884
Michigan	21,349	17,280	12,428	5,176	7,252	4,852	4,069
Minnesota	10,664	8,899	6,106	1,712	4,394	2,793	1,766
Mississippi	4,141	3,152	1,991	427	1,564	1,161	988
Missouri	7,862	6,318	4,627	1,212	3,415	1,691	1,544
Montana	1,992	1,593	963	457	506	630	399
Nebraska	3,314	2,778	1,831	760	1,071	947	536
Nevada	1,973	1,678	1,082	208	874	596	294
New Hampshire	1,586	1,269	912	579	333	357	316

(Continued)

D17. State and Local General Revenue by Source and State—Continued

Fiscal Year 1983

(Millions)

State	Total general	From own sources					From Federal government
		Total	Taxes			Charges and miscellaneous	
			Total	Property	Other		
New Jersey	16,675	14,159	10,879	4,739	6,140	3,280	2,516
New Mexico	3,703	2,837	1,456	202	1,254	1,381	866
New York	51,593	42,298	33,377	10,754	22,623	8,921	9,295
North Carolina	9,706	7,672	5,542	1,296	4,246	2,130	2,035
North Dakota	1,576	1,266	748	216	532	518	310
Ohio	19,690	16,355	11,821	3,813	8,008	4,534	3,334
Oklahoma	6,111	5,036	3,704	622	3,082	1,332	1,075
Oregon	6,121	4,961	3,270	1,349	1,921	1,691	1,160
Pennsylvania	22,881	18,152	13,907	3,740	10,167	4,245	4,729
Rhode Island	2,215	1,740	1,237	513	724	503	475
South Carolina	5,248	4,200	2,867	703	2,164	1,333	1,047
South Dakota	1,311	987	640	272	368	347	324
Tennessee	7,381	5,682	3,766	966	2,800	1,916	1,699
Texas	27,906	23,800	16,235	5,984	10,251	7,565	4,107
Utah	3,121	2,499	1,558	455	1,103	941	622
Vermont	1,085	808	598	237	361	210	276
Virginia	9,936	8,262	6,074	1,798	4,276	2,188	1,674
Washington	9,669	7,937	5,615	1,630	3,985	2,322	1,732
West Virginia	3,429	2,682	1,909	354	1,555	773	746
Wisconsin	10,854	8,894	6,620	2,400	4,220	2,274	1,960
Wyoming	1,971	1,971	1,256	518	738	715	404
District of Columbia	2,701	1,561	1,329	366	963	232	1,140

Source: Department of Commerce, Bureau of the Census.

D18. State and Local General Revenue by Originating Level of Government and by State[a]

Fiscal Year 1983

(Dollar Amounts in Millions)

State	Total general revenue	Amount			Percent		
		Federal	State	Local	Federal	State	Local
Total	$486,752.9	$90,006.5	$217,752.2	$178,994.3	18.5	44.7	36.8
Alabama	6,594.3	1,418.3	3,180.5	1,995.4	21.5	48.2	30.3
Alaska	5,686.4	454.3	4,485.4	746.7	8.0	78.9	13.1
Arizona	5,630.5	749.2	2,533.6	2,347.7	13.3	45.0	41.7
Arkansas	3,454.3	834.9	1,644.8	974.6	24.2	47.6	28.2
California	56,966.2	10,749.0	26,104.8	20,112.3	18.9	45.8	35.3
Colorado	6,512.7	1,008.7	2,447.4	3,056.6	15.5	37.6	46.9
Connecticut	6,671.5	1,036.1	3,298.0	2,337.4	15.5	49.4	35.0
Delaware	1,474.6	269.6	950.4	254.6	18.3	64.5	17.3
Florida	17,890.2	2,781.5	7,093.5	8,015.2	15.5	39.7	44.8
Georgia	11,081.2	2,432.2	4,144.3	4,504.7	21.9	37.4	40.7
Hawaii	2,467.3	486.2	1,541.0	440.1	19.7	62.5	17.8
Idaho	1,616.5	351.4	788.0	477.1	21.7	48.7	29.5
Illinois	23,066.5	4,437.9	8,970.9	9,657.7	19.2	38.9	41.9
Indiana	8,957.7	1,630.5	4,134.0	3,193.2	18.2	46.2	35.6
Iowa	5,731.5	956.3	2,511.0	2,264.2	16.7	43.8	39.5
Kansas	4,853.3	777.1	1,941.2	2,135.0	16.0	40.0	44.0
Kentucky	5,825.3	1,372.3	3,350.7	1,102.3	23.6	57.5	18.9
Louisiana	9,098.0	1,670.7	4,437.9	2,989.4	18.4	48.8	32.9
Maine	2,071.8	482.4	1,010.0	579.4	23.3	48.7	28.0
Maryland	9,756.7	1,783.8	4,573.7	3,399.2	18.3	46.9	34.8
Massachusetts	13,180.4	2,884.3	6,297.8	3,998.3	21.9	47.8	30.3
Michigan	21,348.7	4,069.2	9,029.7	8,249.8	19.1	42.3	38.7
Minnesota	10,664.2	1,765.5	5,331.8	3,566.8	16.6	50.0	33.4
Mississippi	4,140.8	988.3	1,934.2	1,218.3	23.9	46.7	29.4
Missouri	7,861.8	1,543.7	3,302.9	3,015.2	19.6	42.0	38.4
Montana	1,991.8	398.6	786.9	806.3	20.0	39.5	40.5
Nebraska	3,133.5	535.5	1,317.4	1,460.6	16.2	39.8	44.1
Nevada	1,972.9	294.4	913.1	765.4	14.9	46.3	38.8
New Hampshire	1,585.8	316.4	585.6	683.8	20.0	36.9	43.1
New Jersey	16,675.3	2,515.9	8,087.6	6,071.8	15.1	48.5	36.4
New Mexico	3,702.9	866.2	2,164.7	672.0	23.4	58.5	18.1
New York	51,593.1	9,295.4	19,295.8	23,001.9	18.0	37.4	44.6
North Carolina	9,706.5	2,035.0	4,851.7	2,819.8	21.0	50.0	29.1
North Dakota	1,576.3	310.3	881.6	384.4	19.7	55.9	24.4
Ohio	19,689.7	3,334.4	8,672.0	7,683.4	16.9	44.0	39.0
Oklahoma	6,111.3	1,075.2	3,336.7	1,699.5	17.6	54.6	27.8
Oregon	6,120.6	1,160.0	2,695.4	2,265.2	19.0	44.0	37.0
Pennsylvania	22,880.6	4,728.7	10,205.5	7,946.4	20.7	44.6	34.7
Rhode Island	2,214.7	475.0	1,156.0	583.7	21.4	52.2	26.4
South Carolina	5,247.6	1,047.4	2,757.2	1,443.0	20.0	52.5	27.5
South Dakota	1,311.4	324.2	549.6	437.7	24.7	41.9	33.4
Tennessee	7,381.3	1,699.1	2,858.6	2,823.5	23.0	38.7	38.3
Texas	27,906.5	4,106.9	11,781.6	12,018.0	14.7	42.2	43.1
Utah	3,120.6	621.8	1,391.6	1,107.1	19.9	44.6	35.5
Vermont	1,084.6	276.1	528.8	279.6	25.5	48.8	25.8
Virginia	9,936.2	1,674.3	4,846.5	3,415.4	16.9	48.8	34.4
Washington	9,669.4	1,732.0	4,960.0	2,977.4	17.9	51.3	30.8
West Virginia	3,428.5	746.2	1,818.5	863.8	21.8	53.0	25.2
Wisconsin	10,854.4	1,960.4	5,239.6	3,654.4	18.1	48.3	33.6
Wyoming	1,970.7	403.8	1,032.5	938.2	20.5	52.4	47.6
District of Columbia	2,700.9	1,140.0	–	1,560.9	42.2	–	57.8

[a] Before transfers among governments.

Source: Department of Commerce, Bureau of the Census.

D19. State and Local General Revenue by Final Recipient Level of Government and by State[a]

Fiscal Year 1983

(Dollar Amounts in Millions)

State	Total general revenue	Amount		Percent	
		State	Local	State	Local
Total	$486,752.9	$192,101.4	$294,651.5	39.5	60.5
Alabama	6,594.3	3,242.5	3,351.8	49.2	50.8
Alaska	5,686.4	4,080.1	1,606.3	71.8	28.2
Arizona	5,630.5	1,668.6	3,961.9	29.6	70.4
Arkansas	3,454.3	1,721.7	1,732.5	49.8	50.2
California	56,966.2	17,742.7	39,223.5	31.1	68.9
Colorado	6,512.7	2,078.3	4,434.4	31.9	68.1
Connecticut	6,671.5	3,410.6	3,260.9	51.1	48.9
Delaware	1,474.6	942.0	532.6	63.9	36.1
Florida	17,890.2	5,413.3	12,476.9	30.3	69.7
Georgia	11,081.2	4,344.8	6,736.4	39.2	60.8
Hawaii	2,467.3	1,899.2	568.1	77.0	23.0
Idaho	1,616.5	774.6	841.9	47.9	52.1
Illinois	23,066.5	8,568.0	14,498.5	37.1	62.9
Indiana	8,957.7	3,454.3	5,503.5	38.6	61.4
Iowa	5,731.5	2,203.1	3,528.4	38.4	61.6
Kansas	4,853.3	1,860.8	2,992.6	38.3	61.7
Kentucky	5,825.3	3,317.0	2,508.3	56.9	43.1
Louisiana	9,098.0	4,099.7	4,998.3	45.1	54.9
Maine	2,071.8	1,149.3	922.5	55.5	44.5
Maryland	9,756.7	4,329.2	5,427.5	44.4	55.6
Massachusetts	13,180.4	6,150.8	7,029.6	46.7	53.3
Michigan	21,348.7	9,483.6	11,865.1	44.4	55.6
Minnesota	10,664.2	4,230.0	6,434.1	39.7	60.3
Mississippi	4,140.8	1,836.7	2,304.1	44.4	55.6
Missouri	7,861.8	3,355.2	4,506.6	42.7	57.3
Montana	1,991.8	881.2	1,110.6	44.2	55.8
Nebraska	3,313.5	1,350.9	1,962.6	40.8	59.2
Nevada	1,972.9	662.5	1,310.5	33.6	66.4
New Hampshire	1,585.8	743.1	842.6	46.9	53.1
New Jersey	16,675.3	6,737.7	9,937.6	40.4	59.6
New Mexico	3,702.9	2,017.6	1,685.3	54.5	45.5
New York	51,593.1	15,196.0	36,396.2	29.5	70.5
North Carolina	9,706.5	4,176.0	5,530.4	43.0	57.0
North Dakota	1,576.3	846.3	730.0	53.7	46.3
Ohio	19,689.7	7,222.5	12,467.2	36.7	63.3
Oklahoma	6,111.3	3,046.5	3,064.8	49.9	50.1
Oregon	6,120.6	2,609.5	3,511.1	42.6	57.4
Pennsylvania	22,880.6	9,675.7	13,204.9	42.3	57.7
Rhode Island	2,214.7	1,323.0	891.6	59.7	40.3
South Carolina	5,247.6	2,813.4	2,434.2	53.6	46.4
South Dakota	1,311.4	670.5	641.0	51.1	48.9
Tennessee	7,381.3	3,118.1	4,263.2	42.2	57.8
Texas	27,906.5	10,105.9	17,800.6	36.2	63.8
Utah	3,120.6	1,354.7	1,765.9	43.4	56.6
Vermont	1,084.6	681.8	402.7	62.9	37.1
Virginia	9,936.2	4,548.4	5,387.9	45.8	54.2
Washington	9,669.4	4,256.3	5,413.1	44.0	56.0
West Virginia	3,428.5	1,777.6	1,650.9	51.8	48.2
Wisconsin	10,854.4	3,921.3	6,933.2	36.1	63.9
Wyoming	2,374.5	1,007.9	1,366.6	42.4	57.6
District of Columbia	2,700.9	–	2,700.9	–	100.0

[a] After intergovernmental transfers.
Source: Department of Commerce, Bureau of the Census.

D20. Per Capita State and Local General Revenue by Source[a]

Selected Fiscal Years 1902-1983

Year	Total general	From own sources			From Federal government
		Total	Taxes	Charges and miscellaneous	
1902	$12	$12	$11	$2	–
1913	20	20	17	3	–
1922	43	42	36	6	$1
1927	61	60	51	9	1
1932	58	56	49	7	2
1934	61	53	47	6	8
1936	65	58	52	6	7
1938	71	65	59	6	6
1940	73	66	59	6	7
1942	77	71	63	8	6
1944	79	72	63	9	7
1946	87	81	71	10	6
1948	118	105	91	14	13
1950	138	121	105	17	16
1952	160	144	123	21	16
1954	179	160	136	24	18
1956	207	187	158	30	20
1957	224	201	169	32	23
1958	238	210	175	34	28
1959	257	221	183	37	36
1960	281	242	201	41	39
1961	295	256	212	44	39
1962	313	271	224	48	42
1963	330	284	233	51	46
1964	358	305	250	56	52
1965	382	325	264	61	57
1966	424	356	289	67	67
1967	461	383	308	75	78
1968	507	421	338	83	86
1969	567	472	380	93	95
1970	643	536	427	109	108
1971	703	576	460	115	127
1972	799	649	522	126	150
1973	906	719	577	142	187
1974	983	785	618	166	198
1975	1,071	850	664	186	221
1976	1,193	934	731	204	259
1977	1,321	1,032	813	219	289
1978	1,449	1,130	888	242	319
1979	1,560	1,218	934	284	341
1980	1,688	1,321	987	335	367
1981	1,869	1,470	1,079	391	399
1982	2,020	1,635	1,176	459	385
1983	2,080	1,696	1,216	480	385

[a] Based on resident population, excluding armed forces overseas, at the end of the fiscal year.

Source: Department of Commerce, Bureau of the Census.

D21. Per Capita State and Local General Revenue by Source and State[a]

Fiscal Year 1983

State	Total general	From own sources					From Federal government
		Total	Taxes			Charges and miscellaneous	
			Total	Property	Other		
Total	$2,080	$1,696	$1,216	$381	$835	$480	$385
Alabama	1,666	1,307	806	99	707	501	358
Alaska	11,871	10,923	4,908	838	4,070	6,015	948
Arizona	1,900	1,647	1,064	316	749	583	253
Arkansas	1,484	1,125	771	162	609	355	359
California	2,263	1,836	1,337	347	990	499	427
Colorado	2,075	1,753	1,166	408	758	587	321
Connecticut	2,126	1,796	1,434	617	816	362	330
Delaware	2,433	1,989	1,273	187	1,086	716	445
Florida	1,675	1,415	968	332	636	447	260
Georgia	1,933	1,509	973	266	707	536	424
Hawaii	2,412	1,937	1,457	269	1,188	479	475
Idaho	1,634	1,279	875	238	637	404	355
Illinois	2,008	1,622	1,255	477	778	367	386
Indiana	1,635	1,337	905	313	592	432	298
Iowa	1,973	1,644	1,171	469	702	473	329
Kansas	2,001	1,681	1,129	446	683	552	320
Kentucky	1,568	1,199	888	160	728	311	369
Louisiana	2,050	1,674	1,051	147	904	623	376
Maine	1,808	1,387	1,082	409	673	305	421
Maryland	2,267	1,852	1,350	354	996	503	414
Massachusetts	2,285	1,785	1,425	523	901	361	500
Michigan	2,354	1,905	1,370	571	800	535	449
Minnesota	2,573	2,147	1,473	413	1,060	674	426
Mississippi	1,601	1,219	769	165	604	449	382
Missouri	1,582	1,271	931	244	687	340	311
Montana	2,438	1,950	1,179	560	619	771	488
Nebraska	2,075	1,740	1,146	476	671	593	335
Nevada	2,214	1,884	1,214	234	980	670	330
New Hampshire	1,654	1,324	951	604	347	373	330
New Jersey	2,233	1,896	1,457	635	822	439	337
New Mexico	2,647	2,028	1,041	144	897	987	619
New York	2,920	2,394	1,889	609	1,280	505	526
North Carolina	1,596	1,261	911	213	698	350	335
North Dakota	2,318	1,862	1,100	318	783	761	456
Ohio	1,832	1,522	1,100	355	745	422	310
Oklahoma	1,853	1,527	1,123	189	935	404	326
Oregon	2,299	1,863	1,229	507	722	635	436
Pennsylvania	1,924	1,526	1,169	314	855	357	398
Rhode Island	2,319	1,822	1,295	537	758	527	497
South Carolina	1,608	1,287	878	215	663	408	321
South Dakota	1,873	1,410	914	389	525	497	463
Tennessee	1,576	1,213	804	206	598	409	363
Texas	1,775	1,514	1,033	381	652	481	261
Utah	1,927	1,543	963	281	682	581	384
Vermont	2,066	1,540	1,138	452	686	402	526
Virginia	1,790	1,489	1,094	324	771	394	302
Washington	2,249	1,846	1,306	379	927	540	403
West Virginia	1,745	1,365	972	180	791	393	380
Wisconsin	2,285	1,872	1,393	505	888	479	413
Wyoming	4,620	3,834	2,443	1,007	1,437	1,391	786
District of Columbia	4,335	2,506	2,132	588	1,544	373	1,830

[a] Based on resident population at end of fiscal year.

Source: Department of Commerce, Bureau of the Census.

D22. Ranking of States According to Per Capita State and Local General Revenue by Source

Fiscal Year 1983

State	Total general	From own sources					From Federal government
		Total	Taxes			Charges and miscellaneous	
			Total	Property	Other		
Alabama	41	43	48	50	31	22	32
Alaska	1	1	1	2	1	1	2
Arizona	32	26	32	31	27	13	51
Arkansas	51	51	50	46	46	47	31
California	17	18	13	27	9	23	16
Colorado	23	22	23	21	25	12	43
Connecticut	21	20	8	4	19	44	39
Delaware	8	7	16	43	6	6	14
Florida	40	37	38	28	44	30	50
Georgia	29	35	36	35	32	17	18
Hawaii	9	9	6	34	5	26	10
Idaho	44	45	47	37	43	36	33
Illinois	26	28	17	14	23	43	24
Indiana	43	41	44	32	49	32	48
Iowa	28	27	21	16	33	28	40
Kansas	27	24	26	18	37	15	44
Kentucky	50	50	45	47	29	50	29
Louisiana	25	25	33	48	13	10	28
Maine	36	39	31	20	39	51	19
Maryland	16	16	12	26	8	21	20
Massachusetts	14	21	9	11	14	45	7
Michigan	10	10	11	8	20	18	13
Minnesota	6	5	5	19	7	7	17
Mississippi	46	48	51	45	47	29	26
Missouri	48	46	41	36	35	49	45
Montana	7	8	20	9	45	4	9
Nebraska	22	23	24	15	40	11	36
Nevada	20	12	19	38	10	8	37
New Hampshire	42	42	40	6	51	41	38
New Jersey	19	11	7	3	18	31	34
New Mexico	5	6	34	49	15	3	4
New York	4	4	4	5	4	20	5
North Carolina	47	47	43	40	34	48	35
North Dakota	12	15	28	30	22	5	12
Ohio	35	33	29	25	28	33	46
Oklahoma	34	31	27	42	11	37	41
Oregon	13	14	18	12	30	9	15
Pennsylvania	31	32	22	31	17	46	23
Rhode Island	11	19	15	10	26	19	8
South Carolina	45	44	46	39	41	35	42
South Dakota	33	38	42	22	50	24	11
Tennessee	49	49	49	41	48	34	30
Texas	38	34	35	23	42	25	49
Utah	30	29	39	33	38	14	25
Vermont	24	30	25	17	36	38	6
Virginia	37	36	30	29	24	39	47
Washington	18	17	14	24	12	16	22
West Virginia	39	40	37	44	21	40	27
Wisconsin	15	13	10	13	16	27	21
Wyoming	2	2	2	1	3	2	3
District of Columbia	3	3	3	7	2	42	1

Source: Computed by Tax Foundation from data in Table D21.

D23. State and Local General Revenue per $1,000 of Personal Income by Source

Selected Fiscal Years 1940-1983

Fiscal year	Total general	From own sources					From Federal government
			Taxes			Charges and miscellaneous	
		Total	Total	Property	Other		
1940	$122.37	$110.34	$99.46	$56.42	$43.05	$10.88	$12.03
1942	85.10	78.10	69.67	37.07	32.60	8.43	7.01
1944	68.12	62.17	54.80	28.75	26.04	7.37	5.96
1946	70.32	65.46	57.45	28.38	29.07	8.01	4.87
1948	83.17	74.19	64.33	29.54	34.79	9.87	8.97
1950	92.74	81.72	70.58	32.59	37.99	11.14	11.03
1952	93.59	84.06	71.82	32.16	39.66	12.24	9.54
1953	96.44	86.31	73.84	33.11	40.73	12.46	10.14
1954	101.89	91.47	77.50	35.00	42.49	13.97	10.42
1955	102.42	92.10	77.40	35.38	42.02	14.70	10.32
1956	104.93	94.84	79.81	35.56	44.25	15.03	10.09
1957	109.44	98.42	82.64	36.89	45.75	15.78	11.02
1958	115.68	102.02	85.26	39.42	45.84	16.76	13.65
1959	118.85	102.12	84.93	39.30	45.63	17.18	16.73
1960	126.26	108.82	90.29	41.01	49.28	18.53	17.44
1961	130.52	113.29	93.86	43.48	50.38	19.43	17.22
1962	132.47	114.57	94.49	43.33	51.16	20.07	17.90
1963	136.55	117.61	96.14	43.62	52.52	21.47	18.94
1964	148.27	126.60	103.52	46.02	57.50	23.08	21.66
1965	151.41	128.94	105.04	46.68	58.36	23.90	22.46
1966	156.04	131.38	106.63	46.36	60.27	24.75	24.65
1967	157.11	130.63	105.09	44.87	60.21	25.54	26.48
1968	161.99	134.51	108.10	44.39	63.71	26.41	27.48
1969	167.54	139.53	112.20	44.86	67.34	27.33	28.01
1970	175.62	146.27	116.58	45.74	70.84	29.68	29.35
1971	181.39	148.67	118.87	47.37	71.50	29.79	32.72
1972	195.47	158.90	127.88	50.02	77.85	31.02	36.57
1973	203.33	161.36	129.47	48.41	81.06	31.89	41.97
1974	196.38	156.83	123.58	45.14	78.44	33.25	39.54
1975	198.15	157.29	122.84	44.71	78.13	34.45	40.86
1976	203.74	159.33	124.72	45.33	79.41	34.81	44.21
1977	207.61	162.15	128.09	45.52	82.57	34.06	45.46
1978	208.09	162.26	127.53	43.74	83.79	34.72	45.83
1979	200.92	156.93	120.29	38.01	82.28	36.64	43.99
1980	198.02	155.01	115.74	35.48	80.26	39.28	43.01
1981	195.75	154.01	113.05	34.66	78.39	40.96	41.74
1982	190.25	153.96	110.74	34.12	76.62	43.22	36.28
1983	189.27	154.28	110.61	34.65	75.96	43.67	34.99

Source: Department of Commerce, Bureau of the Census and Bureau of Economic Analysis; and Tax Foundation computations.

D24. State and Local General Revenue Per $1,000 of Personal Income by Source and State

Fiscal Year 1983

State	Total general	From own sources					From Federal government
		Total	Taxes			Charges and miscellaneous	
			Total	Property	Other		
Total	$189.27	$154.28	$110.61	$34.65	$75.96	$43.67	$34.99
Alabama	193.37	151.78	93.62	11.51	82.11	58.16	41.59
Alaska	798.87	735.05	330.26	56.40	273.86	404.79	63.83
Arizona	193.49	167.74	108.37	32.14	76.23	59.38	25.75
Arkansas	177.78	134.81	92.34	19.40	72.94	42.48	42.97
California	183.35	148.75	108.32	28.10	80.22	40.43	34.60
Colorado	173.89	146.96	97.75	34.19	63.56	49.21	26.93
Connecticut	153.90	130.00	103.77	44.68	59.09	26.22	23.90
Delaware	208.72	170.57	109.18	16.01	93.17	61.39	38.16
Florida	156.48	132.15	90.39	31.00	59.39	41.76	24.33
Georgia	205.07	160.06	103.23	28.25	74.98	56.83	45.01
Hawaii	213.08	171.09	128.73	23.74	104.99	42.36	41.99
Idaho	185.46	145.15	99.27	27.03	72.24	45.88	40.32
Illinois	166.52	134.48	104.09	39.58	64.51	30.40	32.04
Indiana	163.41	133.66	90.48	31.31	59.17	43.18	29.74
Iowa	182.84	152.33	108.53	43.49	65.04	43.80	30.51
Kansas	171.35	143.91	96.64	38.16	58.48	47.27	27.44
Kentucky	177.81	135.92	100.69	18.14	82.55	35.23	41.89
Louisiana	203.84	166.41	104.48	14.64	89.84	61.93	37.43
Maine	202.14	155.08	120.99	45.79	75.20	34.09	47.07
Maryland	186.93	152.75	111.31	29.17	82.14	41.44	34.18
Massachusetts	188.61	147.34	117.56	43.19	74.37	29.78	41.27
Michigan	213.91	173.14	124.52	51.86	72.66	48.62	40.77
Minnesota	230.91	192.68	132.21	37.07	95.14	60.47	38.23
Mississippi	208.71	158.89	100.33	21.54	78.79	58.56	49.82
Missouri	156.16	125.49	91.90	24.07	67.83	33.59	30.66
Montana	259.59	207.63	125.53	59.59	65.94	82.11	51.95
Nebraska	195.62	164.01	108.08	44.85	63.23	55.93	31.61
Nevada	186.97	159.07	102.51	19.74	82.77	56.56	27.90
New Hampshire	155.44	124.43	89.35	56.76	32.59	35.08	31.01
New Jersey	171.27	145.43	111.74	48.67	63.07	33.70	25.84
New Mexico	296.42	227.08	116.58	16.13	100.45	110.50	69.34
New York	237.26	194.51	153.49	49.45	104.04	41.02	42.75
North Carolina	178.33	140.94	101.83	23.81	78.02	39.11	37.39
North Dakota	216.31	173.73	102.68	29.65	73.03	71.05	42.58
Ohio	179.89	141.95	102.60	33.10	69.50	39.36	28.94
Oklahoma	169.20	139.43	102.56	17.21	85.35	36.88	29.77
Oregon	223.60	181.22	119.48	49.29	70.19	61.75	42.38
Pennsylvania	176.03	139.65	106.99	28.78	78.21	32.66	36.38
Rhode Island	215.48	169.27	120.32	49.92	70.40	48.95	46.21
South Carolina	192.71	154.24	105.29	25.83	79.46	48.95	38.47
South Dakota	196.47	147.91	95.81	40.80	55.01	52.10	48.57
Tennessee	178.21	137.18	90.93	23.31	67.62	46.25	41.02
Texas	159.93	136.39	93.04	34.30	58.74	43.35	23.54
Utah	226.32	181.23	113.03	32.97	80.06	68.20	45.10
Vermont	221.02	164.75	121.77	48.32	73.45	42.99	56.27
Virginia	163.10	135.61	99.70	29.51	70.19	35.91	27.48
Washington	197.04	161.74	114.42	33.21	81.21	47.32	35.29
West Virginia	200.76	157.06	111.80	20.76	91.04	45.26	43.70
Wisconsin	211.42	173.23	128.94	46.74	82.20	44.30	38.18
Wyoming	382.55	317.50	202.34	83.38	118.96	115.15	65.05
District of Columbia	294.03	169.93	144.62	39.89	104.73	25.30	124.10

Source: Department of Commerce, Bureau of the Census; and Tax Foundation computations.

D25. Ranking of States According to State and Local General Revenue Per $1,000 of Personal Income by Source

Fiscal Year 1983

State	Total general	From own sources						From Federal government
		Total	Taxes			Charges and miscellaneous		
			Total	Property	Other			
Alabama	26	29	44	51	16	13		20
Alaska	1	1	1	4	1	1		4
Arizona	25	16	23	27	24	11		48
Arkansas	37	45	46	45	30	32		14
California	32	30	24	35	18	37		33
Colorado	39	33	41	23	42	18		46
Connecticut	51	49	30	14	47	50		50
Delaware	16	13	21	49	8	9		28
Florida	48	48	50	29	45	34		49
Georgia	18	21	31	34	26	14		12
Hawaii	14	12	7	40	3	33		18
Idaho	31	35	40	36	32	25		24
Illinois	44	46	29	19	41	48		35
Indiana	45	47	49	28	46	30		41
Iowa	33	28	22	15	40	28		39
Kansas	40	36	42	20	49	23		45
Kentucky	36	43	37	46	13	42		19
Louisiana	19	17	28	50	10	7		29
Maine	20	25	11	12	25	44		9
Maryland	30	27	20	32	15	35		34
Massachusetts	28	32	14	16	27	49		21
Michigan	13	11	9	5	31	21		23
Minnesota	7	6	5	21	7	10		26
Mississippi	17	23	38	42	21	12		7
Missouri	49	50	47	38	37	46		38
Montana	5	4	8	2	39	4		6
Nebraska	24	19	25	13	43	16		36
Nevada	29	22	35	44	12	15		43
New Hampshire	50	51	51	3	51	43		37
New Jersey	41	34	19	9	44	45		47
New Mexico	3	3	15	48	6	3		2
New York	6	5	3	7	5	36		15
North Carolina	34	38	36	39	23	39		30
North Dakota	11	9	32	30	29	5		16
Ohio	42	37	33	25	36	38		42
Oklahoma	43	40	34	47	11	40		40
Oregon	9	8	13	8	34	8		17
Pennsylvania	38	39	26	33	22	47		31
Rhode Island	12	15	12	6	33	19		10
South Carolina	27	26	27	37	20	20		25
South Dakota	23	31	43	17	50	17		8
Tennessee	35	41	48	41	38	24		22
Texas	47	42	45	22	48	29		51
Utah	8	7	17	26	19	6		11
Vermont	10	18	10	10	28	31		5
Virginia	46	44	39	31	35	41		44
Washington	22	20	16	24	17	22		32
West Virginia	21	24	18	43	9	26		13
Wisconsin	15	10	6	11	14	27		27
Wyoming	2	2	2	1	2	2		3
District of Columbia	4	14	4	18	4	51		1

Source: Computed by Tax Foundation from data in Table D24.

D26. State and Local Tax Collections by Level of Government and Source[a]

Selected Fiscal Years 1902-1983

(Millions)

Year	Level of government			State and local by source				
	Total	State	Local	Individual income	Corporation income	Sales and gross receipts	Property	Other taxes including licenses
1902	$860	$156	$704	–	–	$28	$706	$126
1913	1,609	301	1,308	–	–	58	1,332	219
1922	4,016	947	3,069	$43	$58	154	3,321	440
1927	6,087	1,608	4,479	70	92	470	4,730	725
1932	6,164	1,890	4,274	74	79	752	4,487	772
1934	5,912	1,979	3,933	80	49	1,008	4,076	699
1936	6,701	2,618	4,083	153	113	1,484	4,093	858
1938	7,605	3,132	4,473	218	165	1,794	4,440	988
1940	7,810	3,313	4,497	224	156	1,982	4,430	1,018
1942	8,528	3,903	4,625	276	272	2,351	4,537	1,092
1944	8,774	4,071	4,703	342	451	2,289	4,604	1,089
1946	10,094	4,937	5,157	422	447	2,986	4,986	1,254
1948	13,342	6,743	6,599	543	592	4,442	6,126	1,638
1950	15,914	7,930	7,984	788	593	5,154	7,349	2,030
1952	19,323	9,857	9,466	998	846	6,357	8,652	2,471
1953	20,908	10,552	10,356	1,065	817	6,927	9,375	2,723
1954	22,067	11,089	10,978	1,127	778	7,276	9,967	2,918
1955	23,483	11,597	11,886	1,237	744	7,643	10,735	3,125
1956	26,368	13,375	12,992	1,538	890	8,691	11,749	3,501
1957	28,817	14,531	14,286	1,754	984	9,467	12,864	3,748
1958	30,380	14,919	15,461	1,759	1,018	9,829	14,047	3,725
1959	32,379	15,848	16,531	1,994	1,001	10,437	14,983	3,966
1960	36,117	18,036	18,081	2,463	1,180	11,849	16,405	4,220
1961	38,861	19,057	19,804	2,613	1,266	12,463	18,002	4,518
1962	41,554	20,561	20,993	3,037	1,308	13,494	19,054	4,662
1963	44,014	22,117	21,897	3,267	1,505	14,446	19,833	4,963
1964	47,785	24,243	23,542	3,791	1,695	15,762	21,241	5,296
1965	51,243	26,126	25,116	4,090	1,929	17,118	22,583	5,521
1966	56,647	29,380	27,267	4,760	2,038	19,085	24,670	6,094
1967	61,000	31,926	29,074	5,825	2,227	20,530	26,047	6,371
1968	67,572	36,400	31,171	7,308	2,518	22,911	27,747	7,087
1969	76,712	41,931	34,781	8,908	3,180	26,519	30,673	7,432
1970	86,795	47,962	38,833	10,812	3,738	30,322	34,054	7,868
1971	94,975	51,541	43,434	11,900	3,424	33,233	37,852	8,567
1972	109,609	59,870	49,739	15,227	4,416	37,518	42,877	9,572
1973	121,102	68,069	53,032	17,994	5,425	42,047	45,283	10,354
1974	130,673	74,207	56,466	19,491	6,015	46,098	47,705	11,364
1975	141,465	80,155	61,310	21,454	6,642	49,815	51,491	12,063
1976	156,813	89,256	67,557	24,575	7,273	54,547	57,001	13,417
1977	175,936	101,085	74,852	29,246	9,174	60,641	62,527	14,348
1978	193,642	113,261	80,381	33,176	10,738	67,956	66,422	15,350
1979	205,514	124,908	80,606	36,932	12,128	74,247	64,944	17,263
1980	223,463	137,075	86,388	42,080	13,321	79,927	68,499	19,636
1981	244,514	149,738	94,776	46,426	14,143	85,971	74,969	23,004
1982	266,390	162,607	103,783	50,738	15,028	93,613	82,067	24,944
1983	284,436	171,440	112,996	55,129	14,258	100,247	89,105	25,697

[a] Excludes unemployment compensation taxes included in insurance trust revenue in Table D14.
Source: Department of Commerce, Bureau of the Census.

D27. Percentage Distribution of State and Local Tax Collections by Level of Government and Source[a]

Selected Fiscal Years 1902-1983

Year	By level of government		State and local by source				
	State	Local	Individual income	Corporation income	Sales and gross receipts	Property	Other taxes including licenses
	Percent of total						
1902	18.1	81.9	—	—	3.3	82.1	14.7
1913	18.7	81.3	—	—	3.6	82.8	13.6
1922	23.6	76.4	1.1	1.4	3.8	82.7	11.0
1927	26.4	73.6	1.1	1.5	7.7	77.7	11.9
1932	30.7	69.3	1.2	1.3	12.2	72.8	12.5
1940	42.4	57.6	2.9	2.0	25.4	56.7	13.0
1942	45.8	54.2	3.2	3.2	27.6	53.2	12.8
1944	46.4	53.6	3.9	5.1	26.1	52.5	12.4
1946	48.9	51.1	4.2	4.4	29.6	49.4	12.4
1948	50.5	49.5	4.1	4.4	33.3	45.9	12.3
1950	49.8	50.2	5.0	3.7	32.4	46.2	12.8
1952	51.0	49.0	5.2	4.4	32.9	44.8	12.8
1954	50.3	49.7	5.1	3.5	33.0	45.2	13.2
1956	50.7	49.3	5.8	3.4	33.0	44.6	13.3
1958	49.1	50.9	5.8	3.4	32.4	46.2	12.3
1960	49.9	50.1	6.8	3.3	32.8	45.4	11.7
1962	49.5	50.5	7.3	3.1	32.5	45.9	11.2
1964	50.7	49.3	7.9	3.5	33.0	44.5	11.1
1965	51.0	49.0	8.0	3.8	33.4	44.1	10.8
1966	51.9	48.1	8.4	3.6	33.6	43.5	10.9
1967	52.3	47.7	9.6	3.7	33.7	42.7	10.4
1968	53.9	46.1	10.8	3.7	33.9	41.1	10.5
1969	54.7	45.3	11.6	4.1	34.6	40.0	9.7
1970	55.3	44.7	12.5	4.3	35.0	39.2	9.0
1971	54.3	45.7	12.5	3.6	35.0	39.9	9.0
1972	55.0	45.0	14.0	4.1	34.5	38.7	8.8
1973	56.2	43.8	14.9	4.5	34.7	37.4	8.5
1974	56.8	43.2	14.9	4.6	35.3	36.5	8.7
1975	56.7	43.3	15.2	4.7	35.2	36.4	8.5
1976	56.9	43.1	15.7	4.6	34.8	36.4	8.6
1977	57.5	42.5	16.6	5.2	34.4	35.6	8.2
1978	58.5	41.5	17.1	5.5	34.9	34.3	8.1
1979	60.8	39.2	18.0	5.9	36.1	31.6	8.4
1980	61.3	38.7	18.8	6.0	35.8	30.7	8.8
1981	61.2	38.8	19.0	5.8	35.2	30.7	9.4
1982	61.0	39.0	19.0	5.6	35.1	30.8	9.4
1983	60.3	39.7	19.4	5.0	35.2	31.3	9.0

[a] Total excludes unemployment compensation taxes included in insurance trust revenue in Table D14.

Source: Computed from data in Table D26.

D28. State and Local Total and Per Capita Tax Collections by State

Selected Fiscal Years 1957-1983

State	Amount (millions)			Per capita [a]		
	1957	1967	1983	1957	1967	1983
Total	$28,817	$61,000	$284,437	$169.14	$308.29	$1,215.64
Alabama	320	677	3,192	102.92	191.37	806.40
Alaska	—	86	2,351	—	315.60	4,907.74
Arizona	183	524	3,154	162.74	320.57	1,064.28
Arkansas	179	393	1,794	103.05	199.46	770.66
California	3,311	7,785	33,655	232.13	406.47	1,336.90
Colorado	314	678	3,661	188.93	343.15	1,166.30
Connecticut	462	983	4,499	195.83	335.92	1,433.58
Delaware	59	178	771	137.98	339.52	1,272.81
Florida	667	1,623	10,334	152.51	270.74	967.64
Georgia	470	1,025	5,578	124.79	227.33	973.14
Hawaii	—	300	1,491	—	406.60	1,457.05
Idaho	100	205	865	156.25	293.49	874.83
Illinois	1,732	3,250	14,418	179.10	298.32	1,255.27
Indiana	638	1,471	4,960	140.98	294.27	905.31
Iowa	490	919	3,402	180.28	333.77	1,171.15
Kansas	369	717	2,737	173.23	315.21	1,128.79
Kentucky	325	674	3,299	110.99	211.40	888.22
Louisiana	498	959	4,663	159.95	261.81	1,050.77
Maine	141	253	1,240	149.20	260.20	1,082.03
Maryland	461	1,172	5,810	160.53	318.42	1,349.85
Massachusetts	1,018	2,004	8,215	206.50	369.70	1,424.51
Michigan	1,396	2,715	12,428	184.48	316.31	1,370.35
Minnesota	600	1,256	6,106	183.29	350.74	1,473.41
Mississippi	234	461	1,991	112.23	196.47	769.46
Missouri	554	1,199	4,627	132.14	260.46	930.95
Montana	126	213	963	188.89	303.59	1,178.90
Nebraska	201	390	1,831	144.38	271.48	1,146.39
Nevada	60	166	1,082	231.78	374.31	1,214.03
New Hampshire	87	177	912	152.25	257.86	950.52
New Jersey	991	2,240	10,879	172.67	319.84	1,456.72
New Mexico	128	272	1,456	151.25	270.98	1,041.01
New York	3,723	8,424	33,377	227.40	459.40	1,889.21
North Carolina	503	1,129	5,542	115.20	224.56	911.29
North Dakota	108	178	748	176.14	279.11	1,100.34
Ohio	1,404	2,612	11,821	149.21	249.77	1,100.03
Oklahoma	346	629	3,704	151.85	252.09	1,123.17
Oregon	350	631	3,270	204.20	315.80	1,228.55
Pennsylvania	1,777	3,242	13,907	162.21	278.77	1,169.16
Rhode Island	130	267	1,237	152.92	296.60	1,294.91
South Carolina	246	511	2,867	108.05	196.52	878.41
South Dakota	113	204	640	169.37	303.34	913.61
Tennessee	404	821	3,766	117.73	210.86	803.91
Texas	1,259	2,471	16,235	138.78	227.36	1,032.50
Utah	137	300	1,558	165.59	292.59	962.60
Vermont	65	134	598	172.53	321.05	1,138.10
Virginia	492	1,071	6,074	127.89	236.04	1,094.43
Washington	514	1,209	5,615	188.67	359.11	1,305.83
West Virginia	220	400	1,909	119.48	222.69	971.66
Wisconsin	709	1,518	6,620	187.00	362.29	1,393.33
Wyoming	61	110	1,256	193.14	350.20	2,443.48
District of Columbia	143	275	1,328	187.76	339.84	2,132.43

[a] Based on population, excluding armed forces overseas, at end of fiscal year.

Source: Department of Commerce, Bureau of the Census

D29. State and Local Revenue from Charges and Miscellaneous General Revenue by Source and Level of Government

Selected Fisal Years 1960-1983

(Millions)

Source	1960	1970	1980	1981	1982	1983
A. Total by source						
Total	$7,414	$22,103	$75,830	$88,595	$103,982	$112,310
Current charges, total	5,319	14,873	44,373	50,238	56,920	62,625
Education	1,796	5,803	13,756	15,326	17,098	18,829
School lunch sales	688	1,394	2,013	2,105	2,308	2,363
Higher education	1,108	3,742	10,409	11,803	13,525	14,808
Other education		667	1,335	1,418	1,265	1,658
Hospitals	883	3,053	12,733	14,760	17,372	19,244
Sewerage and sanitation	422	1,172	4,873	5,702	6,380	7,460
Parks and recreation	105 [a]	273	1,174	1,370	1,525	1,711
Natural resources	179	305	726	831	819	901
Housing and urban renewal	339	589	1,310	1,346	1,536	1,643
Air transportation	147	498	1,826	2,098	2,296	2,535
Water transport and terminals	143	273	821	904	966	986
Parking facilities	([b])	175	335	369	394	453
Other	1,305	2,732	6,819	7,533	8,534	8,863
Miscellaneous general, total	2,094	7,230	31,457	38,358	47,061	49,685
Special assessments	369	573	1,288	1,355	1,599	1,625
Sale of property	241	335	517	577	670	1,033
Interest earnings	644	2,952	17,025	20,458	25,744	26,102
Other	840	3,371	12,628	15,969	19,048	20,925
B. Total by level of government						
State, total	$2,583	$9,545	$32,190	$37,636	$43,338	$46,312
Current charges	1,783	6,102	16,545	18,775	21,043	23,182
Miscellaneous general	800	3,443	15,646	18,861	22,295	23,130
Local, total	4,831	12,558	43,640	50,960	60,643	65,998
Current charges	3,536	8,770	27,828	31,463	35,877	39,443
Miscellaneous general	1,295	3,788	15,812	19,497	24,766	26,555

[a] Local only.

[b] Not segregable, included in "Other."

Source: Department of Commerce, Bureau of the Census.

D30. State and Local Tax Collections by Level of Government, Source, and State[a]

Fiscal Year 1983

(Millions)

State	Level of government			Source			
	Total	State	Local	Income	Sales and gross receipts	Property	Other taxes including licenses
Total	$284,436.5	$171,440.0	$112,996.5	$69,386.6	$100,246.7	$89,104.9	$25,698.3
Alabama	3,192.5	2,341.2	851.3	729.5	1,734.3	392.6	336.1
Alaska	2,350.8	2,046.1	304.7	267.8	121.4	401.5	1,560.1
Arizona	3,153.5	2,060.3	1,093.1	641.1	1,388.4	935.4	188.6
Arkansas	1,794.1	1,337.9	456.2	475.3	778.3	376.9	163.6
California	33,655.1	22,259.9	11,395.2	10,203.2	12,591.0	8,730.4	2,130.5
Colorado	3,661.0	1,752.1	1,908.9	711.7	1,442.0	1,280.4	226.9
Connecticut	4,498.6	2,537.7	1,960.8	535.9	1,798.6	1,936.7	227.4
Delaware	771.3	639.3	132.0	356.2	91.1	113.1	210.9
Florida	10,334.4	6,224.7	4,109.7	371.5	5,347.3	3,543.6	1,072.0
Georgia	5,578.0	3,504.2	2,073.8	1,581.4	2,267.8	1,526.3	202.5
Hawaii	1,490.6	1,150.5	340.1	369.0	794.2	274.9	52.5
Idaho	865.2	620.0	245.2	254.9	292.0	235.6	82.7
Illinois	14,418.1	7,420.4	6,997.7	2,804.6	5,367.0	5,482.3	765.2
Indiana	4,960.2	3,195.7	1,764.4	1,016.4	2,020.4	1,716.5	206.9
Iowa	3,402.2	2,014.3	1,387.9	862.6	896.7	1,363.1	279.8
Kansas	2,737.3	1,565.6	1,171.7	672.0	822.6	1,080.8	161.9
Kentucky	3,298.9	2,601.9	696.9	1,025.3	1,256.7	594.3	422.6
Louisiana	4,663.3	3,029.0	1,634.3	550.6	2,283.1	653.4	1,176.2
Maine	1,240.0	780.1	460.0	269.0	421.9	469.3	79.8
Maryland	5,809.7	3,468.2	2,341.6	2,294.1	1,643.1	1,522.4	350.1
Massachusetts	8,215.2	5,155.6	3,059.5	3,132.9	1,738.9	3,017.9	325.5
Michigan	12,427.7	7,022.7	5,405.0	3,852.9	2,824.8	5,175.7	574.3
Minnesota	6,105.8	4,319.5	1,786.3	2,232.0	1,738.6	1,711.9	423.3
Mississippi	1,990.6	1,537.8	452.8	269.9	1,043.8	427.3	249.6
Missouri	4,626.8	2,640.3	1,986.5	1,132.4	1,977.6	1,211.6	305.2
Montana	963.2	513.7	449.5	187.6	107.3	457.3	211.0
Nebraska	1,830.8	987.1	843.7	332.3	622.4	759.7	116.4
Nevada	1,081.7	779.3	302.4	–	723.9	208.3	149.5
New Hampshire	911.5	329.5	582.1	90.7	159.0	579.1	82.7
New Jersey	10,878.8	6,128.0	4,750.7	2,104.6	3,314.7	4,738.8	720.7
New Mexico	1,456.4	1,166.0	290.4	78.4	736.0	201.5	440.5
New York	33,376.7	16,178.0	17,198.7	11,967.8	9,373.1	10,754.2	1,281.6
North Carolina	5,542.5	4,028.5	1,514.0	1,856.6	2,008.6	1,296.1	381.2
North Dakota	748.2	526.0	222.2	65.7	221.4	216.1	245.0
Ohio	11,821.0	6,734.0	5,087.0	3,405.3	3,918.2	3,813.4	684.1
Oklahoma	3,704.2	2,622.5	1,081.7	754.5	1,232.7	621.8	1,095.2
Oregon	3,270.4	1,783.7	1,486.7	1,306.8	265.2	1,349.2	349.2
Pennsylvania	13,907.1	8,430.3	5,476.9	4,096.9	4,200.0	3,740.3	1,869.9
Rhode Island	1,236.6	726.4	510.2	303.6	374.1	513.1	45.8
South Carolina	2,867.1	2,112.6	754.5	847.0	1,152.0	703.4	164.7
South Dakota	639.5	324.6	314.9	2.6	306.7	272.3	57.9
Tennessee	3,766.3	2,246.3	1,520.0	256.0	2,172.9	965.5	371.9
Texas	16,235.0	9,019.1	7,216.0	–	6,778.4	5,984.3	3,472.3
Utah	1,558.5	974.1	584.4	377.4	642.9	454.6	83.6
Vermont	597.5	358.1	239.4	139.2	175.2	237.1	46.0
Virginia	6,074.1	3,553.2	2,520.8	1,732.4	2,008.3	1,797.5	535.9
Washington	5,615.1	4,191.2	1,423.9	–	3,493.0	1,629.5	492.6
West Virginia	1,909.3	1,470.3	439.0	355.7	1,022.3	354.5	176.8
Wisconsin	6,619.7	4,296.6	2,323.1	2,073.8	1,832.2	2,399.7	314.0
Wyoming	1,255.9	735.9	520.0	–	286.0	517.5	452.4
District of Columbia	1,328.5	–	1,328.5	439.2	438.6	366.4	84.3

[a] Excludes unemployment compensation taxes included in insurance trust revenue in Table D14.

Source: Department of Commerce, Bureau of the Census.

D31. Per Capita State and Local Tax Collections by Level of Government, Source, and State[a]

Fiscal Year 1983

State	Level of government			State and local by source				
	Total	State	Local	Individual income	Corporation income	Sales and gross receipts[b]	Property	Other taxes including licenses
Total	$1,216	$733	$483	$213	$56	$428	$381	$110
Alabama	806	591	215	141	34	438	99	85
Alaska	4,908	4,272	636	3	556	253	838	3,257[c]
Arizona	1,064	695	369	162	54	469	316	64
Arkansas	771	575	196	167	37	334	162	70
California	1,337	884	453	304	101	500	347	85
Colorado	1,166	558	608	209	18	459	408	72
Connecticut	1,434	809	625	57	114	573	617	72
Delaware	1,273	1,055	218	518	49	150	187	348
Florida	968	583	385	—	35	501	332	100
Georgia	973	611	362	234	42	396	266	35
Hawaii	1,457	1,125	332	339	22	776	269	51
Idaho	875	627	248	226	31	295	238	84
Illinois	1,255	646	609	192	53	467	477	67
Indiana	905	583	322	150	26	369	313	38
Iowa	1,171	693	478	249	48	309	469	96
Kansas	1,129	646	483	219	58	339	446	67
Kentucky	888	701	188	174	46	338	160	114
Louisiana	1,051	683	368	52	72	514	147	265
Maine	1,082	681	401	206	29	368	410	70
Maryland	1,350	806	544	339	34	382	354	81
Massachusetts	1,425	894	531	429	115	302	523	56
Michigan	1,370	774	596	283	111	311	571	63
Minnesota	1,473	1,042	431	477	61	420	413	102
Mississippi	769	594	175	78	27	403	165	96
Missouri	931	531	400	178	24	398	244	61
Montana	1,179	629	550	186	44	131	560	258
Nebraska	1,146	618	528	176	32	390	476	73
Nevada	1,214	875	339	—	—	812	234	168
New Hampshire	950	344	607	17	77	166	604	86
New Jersey	1,457	821	636	193	89	444	635	97
New Mexico	1,041	833	208	12	44	526	144	315
New York	1,889	916	973	468	76	531	609	73
North Carolina	911	662	249	255	50	330	213	63
North Dakota	1,100	774	327	52	45	326	318	360
Ohio	1,100	627	473	184	39	365	355	64
Oklahoma	1,123	795	328	197	31	374	189	332
Oregon	1,229	670	558	444	47	100	507	131
Pennsylvania	1,169	709	460	172	70	353	314	157
Rhode Island	1,295	761	534	273	44	392	537	48
South Carolina	878	647	231	220	39	353	216	50
South Dakota	914	464	450	—	4	438	389	83
Tennessee	804	479	324	11	44	464	206	79
Texas	1,032	574	459	—	—	431	381	221
Utah	963	602	361	214	20	397	281	52
Vermont	1,138	682	456	217	48	334	452	88
Virginia	1,094	640	454	279	33	362	324	97
Washington	1,306	975	331	—	—	812	379	115
West Virginia	972	748	223	158	23	520	180	90
Wisconsin	1,393	904	489	365	72	386	505	66
Wyoming	2,443	1,432	1,012	—	—	556	1,006	880
District of Columbia	2,132	—	2,132	705[d]	—	704	588	135

[a] Excludes unemployment compensation taxes included in insurance trust revenue in Table D14.

[b] General sales taxes only.

[c] Primarily severance tax collections.

[d] Includes corporation net income tax collections.

Source: Department of Commerce, Bureau of the Census; and Tax Foundation computations.

D32. Percentage Distribution of State and Local Tax Collections by Level of Government, Source, and State[a]

Fiscal Year 1983

State	Level of government			State and local by source				
	Total	State	Local	Individual income	Corporation income	Sales and gross receipts[b]	Property	Other taxes including licenses
Total	100.0	60.3	39.7	17.5	4.6	35.2	31.3	9.0
Alabama	100.0	73.3	26.7	17.5	4.2	54.3	12.3	10.5
Alaska	100.0	87.0	13.0	—	11.3	5.2	17.1	66.4
Arizona	100.0	65.3	34.7	15.2	5.1	44.1	29.7	6.0
Arkansas	100.0	74.6	25.4	21.7	4.8	43.3	21.0	9.1
California	100.0	66.1	33.9	22.7	7.6	37.4	26.0	6.4
Colorado	100.0	47.9	52.1	17.9	1.5	39.4	35.0	6.2
Connecticut	100.0	56.4	43.6	4.0	7.9	40.0	43.0	5.0
Delaware	100.0	82.9	17.1	40.7	3.8	11.8	14.7	27.3
Florida	100.0	60.2	39.8	—	3.6	51.8	34.3	10.3
Georgia	100.0	62.8	37.2	24.0	4.3	40.7	27.3	3.6
Hawaii	100.0	77.2	22.8	23.3	1.5	53.3	18.5	3.5
Idaho	100.0	71.7	28.3	25.8	3.5	33.7	27.2	9.6
Illinois	100.0	51.5	48.5	15.3	4.2	37.2	38.0	5.3
Indiana	100.0	64.4	35.6	16.6	2.9	40.8	34.6	4.2
Iowa	100.0	59.2	40.8	21.3	4.1	26.4	40.1	8.2
Kansas	100.0	57.2	42.8	19.4	5.1	30.0	39.5	6.0
Kentucky	100.0	78.9	21.2	19.6	5.2	38.1	18.0	12.8
Louisiana	100.0	65.0	35.0	4.9	6.9	48.9	14.0	25.2
Maine	100.0	62.9	37.1	19.0	2.7	34.0	37.9	6.5
Maryland	100.0	59.7	40.3	25.1	2.5	28.3	26.2	6.0
Massachusetts	100.0	62.7	37.3	30.1	8.1	21.2	36.7	3.9
Michigan	100.0	56.5	43.5	20.7	8.1	22.7	41.7	4.6
Minnesota	100.0	70.7	29.3	32.4	4.1	28.5	28.0	6.9
Mississippi	100.0	77.2	22.8	10.1	3.5	52.4	21.5	12.5
Missouri	100.0	57.0	43.0	19.1	2.6	42.7	26.2	6.6
Montana	100.0	53.4	46.6	15.8	3.7	11.1	47.5	21.9
Nebraska	100.0	53.9	46.[illegible]	15.4	2.8	34.0	41.5	6.4
Nevada	100.0	72.1	27.9	—	—	66.9	19.3	13.8
New Hampshire	100.0	36.2	63.9	1.8	8.1	17.5	63.6	9.1
New Jersey	100.0	56.3	43.7	13.2	6.1	30.5	43.6	6.7
New Mexico	100.0	80.0	20.0	1.2	4.2	50.5	13.8	30.3
New York	100.0	48.5	51.5	24.8	4.0	28.1	32.2	3.9
North Carolina	100.0	72.7	27.3	28.0	5.5	36.2	23.4	6.9
North Dakota	100.0	70.4	29.7	4.7	4.1	29.6	28.9	32.7
Ohio	100.0	57.0	43.0	16.7	3.5	33.2	32.3	5.8
Oklahoma	100.0	70.8	29.2	17.5	2.8	33.3	16.8	29.6
Oregon	100.0	54.5	45.4	36.1	3.8	8.1	41.3	10.7
Pennsylvania	100.0	60.7	39.3	14.7	6.0	30.2	26.9	13.4
Rhode Island	100.0	58.8	41.2	21.1	3.4	30.3	41.5	3.7
South Carolina	100.0	73.7	76.3	25.1	4.4	40.2	24.6	5.7
South Dakota	100.0	50.8	49.2	—	.4	47.9	42.6	9.1
Tennessee	100.0	59.6	40.3	1.4	5.5	57.7	25.6	9.1
Texas	100.0	55.6	44.5	—	—	41.8	36.9	21.4
Utah	100.0	62.5	37.5	22.2	2.1	41.2	29.2	5.4
Vermont	100.0	59.9	40.1	19.1	4.2	29.3	39.7	7.7
Virginia	100.0	58.5	41.5	25.5	3.0	33.1	29.6	8.9
Washington	100.0	74.7	25.3	—	—	62.2	29.0	8.8
West Virginia	100.0	77.0	22.9	16.3	2.4	53.5	18.5	9.3
Wisconsin	100.0	64.9	35.1	26.2	5.2	27.7	36.3	4.7
Wyoming	100.0	58.6	41.4	—	—	22.8	41.2	36.0
District of Columbia	100.0	—	100.0	33.1[c]	—	33.0	27.6	6.3

[a] Excludes unemployment compensation taxes included in insurance trust revenue in Table D14.

[b] General sales taxes only.

[c] Includes corporation net income tax collections.

Source: Department of Commerce, Bureau of the Census; and Tax Foundation computations.

D33. State and Local Debt Outstanding, Issued, and Retired

Fiscal Years 1957-1983

(Millions)

Year	Debt outstanding [a]			Long-term debt issued	Long-term debt retired
	Total	Long-term	Short-term		
1957	$53,039	$50,845	$2,194	$6,776	$2,716
1958	58,187	55,737	2,450	7,865	2,839
1959	64,110	61,127	2,983	8,147	3,222
1960	69,955	66,801	3,154	7,955	3,458
1961	75,023	71,540	3,483	8,081	3,696
1962	81,278	77,543	3,735	9,585	4,227
1963	85,056	81,110	3,946	8,744	4,358
1964	92,222	87,527	4,695	11,243	5,045
1965	99,512	94,204	5,309	11,249	5,040
1966	107,051	101,000	6,051	12,129	5,641
1967	113,659	106,649	7,010	12,110	5,694
1968	121,158	112,731	8,427	13,357	6,002
1969	133,548	123,466	10,083	15,453	6,538
1970	143,570	131,415	12,155	12,848	7,011
1971	158,827	143,617	15,210	19,232	7,670
1972	175,158	159,098	16,061	22,104	8,174
1973	188,485	172,605	15,879	21,804	9,013
1974	206,616	189,953	16,663	12,218	9,955
1975	219,926	200,140	19,786	21,125	10,904
1976	240,532	221,754	18,777	31,671	11,348
1977	257,532	244,147	13,385	32,342	13,219
1978	280,433	269,003	11,430	39,980	16,715
1979	304,103	292,302	11,801	42,085	27,056
1980	335,603	322,456	13,147	42,364	17,404
1981	363,892	348,330	15,562	43,819	18,929
1982	404,579	385,786	18,793	49,182	20,955
1983	454,501	435,946	18,554	72,451	26,894

[a] End of fiscal year.

Source: Department of Commerce, Bureau of the Census.

D34. State and Local Debt Outstanding, Issued, and Retired, by State

Fiscal Year 1983

(Millions)

State	Debt outstanding [a]			Long-term debt issued	Long-term debt retired
	Total	Long-term	Short-term		
Total	$454,500.9	$435,946.4	$18,554.5	$72,451.0	$26,894.4
Alabama	6,023.5	5,847.5	176.0	1,228.4	717.8
Alaska	8,453.7	8,186.5	267.2	1,686.8	280.7
Arizona	7,673.0	7,376.9	296.1	1,099.9	313.3
Arkansas	3,186.0	3,141.6	44.4	284.5	143.8
California	33,848.7	33,456.6	392.1	6,196.3	1,609.9
Colorado	6,665.2	6,657.9	7.3	1,658.0	312.1
Connecticut	7,456.7	6,916.5	540.2	1,249.2	480.9
Delaware	2,302.6	2,239.7	62.9	447.7	132.1
Florida	15,173.2	14,651.3	521.9	2,328.8	776.4
Georgia	8,556.4	8,139.3	417.1	1,058.6	384.0
Hawaii	2,656.0	2,599.6	56.4	483.9	276.6
Idaho	987.0	914.7	72.3	73.8	37.3
Illinois	18,679.4	17,491.6	1,187.8	2,374.3	1,569.1
Indiana	5,302.5	4,999.1	303.3	744.1	283.9
Iowa	2,982.8	2,932.0	50.8	429.6	186.6
Kansas	5,625.6	5,512.3	113.3	725.4	370.8
Kentucky	9,375.3	9,359.7	15.5	1,745.6	418.8
Louisiana	11,762.6	11,656.7	105.9	2,542.8	537.0
Maine	1,747.9	1,717.5	30.4	351.5	126.3
Maryland	10,657.7	10,316.9	340.7	2,080.5	668.5
Massachusetts	13,113.8	11,940.7	1,173.0	2,538.7	874.2
Michigan	13,865.5	13,511.6	353.9	1,817.9	993.9
Minnesota	11,626.6	11,267.8	358.8	1,612.2	793.0
Mississippi	2,653.4	2,610.9	42.6	294.7	139.0
Missouri	5,761.1	5,570.5	190.7	881.2	328.1
Montana	1,476.9	1,466.3	10.6	418.9	191.0
Nebraska	5,270.0	5,200.9	69.0	404.7	284.4
Nevada	2,021.0	2,018.4	2.6	622.1	186.9
New Hampshire	1,962.4	1,901.9	60.5	444.6	120.7
New Jersey	17,838.9	15,786.4	2,052.4	2,869.8	901.7
New Mexico	3,495.6	3,481.5	14.1	927.9	581.7
New York	54,239.5	49,730.3	4,509.2	6,563.6	3,097.5
North Carolina	7,946.5	7,462.1	484.4	2,124.2	331.2
North Dakota	1,041.6	1,038.9	2.8	163.4	75.3
Ohio	13,953.6	12,615.5	1,338.1	2,200.7	632.8
Oklahoma	5,136.9	5,084.1	52.8	1,147.6	178.9
Oregon	9,421.9	9,265.9	156.1	858.0	329.8
Pennsylvania	21,347.6	20,638.3	709.2	2,735.7	1,398.0
Rhode Island	2,796.6	2,692.1	104.5	483.8	234.5
South Carolina	5,359.9	5,239.2	120.7	1,098.3	443.6
South Dakota	1,333.4	1,329.5	3.9	134.1	46.2
Tennessee	7,508.0	6,776.6	731.5	1,257.7	582.7
Texas	30,168.5	29,975.9	192.6	5,868.6	2,216.5
Utah	5,173.8	5,162.5	11.3	1,531.6	153.1
Vermont	1,051.6	1,020.8	30.8	202.2	89.9
Virginia	7,350.4	7,100.5	249.9	1,471.7	597.5
Washington	16,952.8	16,746.3	206.5	1,196.1	455.8
West Virginia	3,861.6	3,839.9	21.7	193.7	227.0
Wisconsin	6,871.2	6,619.1	252.1	1,068.8	564.3
Wyoming	1,789.0	1,787.6	1.4	381.7	188.7
District of Columbia	2,995.5	2,950.2	45.3	147.0	30.8

[a] End of fiscal year.

Source: Department of Commerce, Bureau of the Census.

D35. Cash and Security Holdings of State and Local Governments by Purpose of Holding

End of Selected Fiscal Years 1952-1983

(Millions)

Year	Total	Insurance trust systems				Other than insurance trust systems			
		Total	Unemployment compensation	Employee retirement	Other insurance trust systems	Total	Long-term debt offsets [a]	Bond funds [b]	All other
1952	$33,959	$15,257	$7,838	$6,406	$1,014	$18,702	$3,207	(c)	$15,495
1957	48,482	22,678	8,480	12,825	1,373	25,804	4,167	$5,374	16,263
1960	56,050	26,737	6,675	18,539	1,523	29,313	5,205	5,892	18,216
1962	63,985	30,599	5,659	23,294	1,646	33,386	5,887	7,283	20,217
1964	76,306	37,034	6,643	28,639	1,752	39,272	7,577	7,773	23,922
1965	85,036	41,215	7,541	31,814	1,860	43,821	8,261	9,764	25,795
1966	95,221	46,183	8,902	35,272	2,010	49,038	9,798	10,988	28,252
1967	102,598	51,522	10,075	39,265	2,183	51,076	8,819	11,314	30,942
1968	111,428	56,984	10,922	43,681	2,382	54,444	8,685	12,511	33,247
1969	123,177	63,340	11,925	48,876	2,539	59,837	9,098	14,278	36,461
1970	133,517	70,000	12,312	54,925	2,762	63,517	9,682	13,251	40,585
1971	142,490	75,057	10,489	61,605	2,964	67,433	10,264	16,008	41,161
1972	158,626	81,036	9,029	68,760	3,247	77,590	11,258	17,671	48,661
1973	185,590	91,761	9,830	78,448	3,482	93,829	13,855	19,450	60,524
1974	212,059	102,215	10,818	87,486	3,912	109,844	15,904	23,134	70,806
1975	222,951	109,068	6,860	98,003	4,206	113,883	18,088	22,842	72,954
1976	243,304	120,216	4,440	111,333	4,443	123,088	26,048	22,131	74,909
1977	270,621	133,818	4,968	123,638	5,213	136,803	31,933	23,492	81,378
1978	318,676	154,772	7,463	140,746	6,563	163,904	43,794	26,918	93,192
1979	362,359	179,597	11,387	159,651	8,559	182,763	43,666	33,231	105,866
1980	407,815	205,697	11,971	183,696	10,030	202,118	59,529	33,206	109,382
1981	454,393	232,169	11,649	209,862	10,658	222,224	74,514	31,649	116,062
1982	506,793	262,813	6,787	243,248	12,318	243,981	83,034	32,344	128,603
1983	585,848	305,728	4,818	287,282	13,628	280,120	101,989	38,570	139,561

[a] Comprises cash and investment assets of sinking funds and other reserve funds that are specifically held for redemption of long-term debt.
[b] Holdings in funds or accounts established to maintain the proceeds of bond issues, pending their disbursement.
[c] Unallocable; included in "all other."
Source: Department of Commerce, Bureau of the Census.

D36. Cash and Security Holdings of State and Local Governments by Holding and Level of Government by State

End of Fiscal Year 1983

(Millions)

State	Total			Insurance trust systems			Other than insurance trust systems		
	State and local	State	Local	State and local	State	Local	State and local	State	Local
Total	$585,847.8	$391,223.7	$194,624.0	$305,728.2	$246,021.7	$59,706.5	$280,119.5	$145,202.0	$134,917.5
Alabama	6,611.4	4,890.7	1,720.8	3,381.8	3,066.1	315.8	3,229.6	1,824.6	1,405.0
Alaska	15,070.6	13,567.5	1,503.1	1,527.9	1,475.6	52.4	13,542.7	12,092.0	1,450.8
Arizona	7,501.7	4,693.5	2,808.2	4,244.4	3,919.0	325.4	3,257.3	774.5	2,482.8
Arkansas	3,610.5	2,525.3	1,085.2	1,653.5	1,611.0	42.4	1,957.0	914.2	1,042.8
California	82,417.9	47,913.7	34,504.3	51,153.1	37,622.7	13,530.3	31,264.8	10,290.9	20,973.9
Colorado	9,392.2	5,153.4	4,238.8	4,466.4	3,636.6	829.9	4,925.7	1,516.8	3,408.9
Connecticut	6,772.9	5,265.4	1,507.5	3,089.3	2,361.9	727.4	3,683.6	2,903.4	780.1
Delaware	2,259.8	1,738.1	521.7	1,069.5	1,034.7	34.8	1,190.3	703.3	486.9
Florida	17,367.0	10,523.5	6,843.5	8,047.3	6,808.2	1,239.1	9,319.7	3,715.3	5,604.4
Georgia	9,647.6	6,254.5	3,393.1	5,098.0	4,541.7	556.3	4,549.6	1,712.8	2,836.8
Hawaii	3,306.8	3,042.9	263.9	2,007.6	2,007.6	—	1,299.3	1,035.3	263.9
Idaho	1,693.9	1,389.5	304.3	590.3	587.3	3.0	1,103.6	802.3	301.3
Illinois	25,087.4	12,596.1	12,491.3	13,529.1	8,083.4	5,445.7	11,558.2	4,512.6	7,045.6
Indiana	5,957.6	4,084.4	1,873.3	2,203.2	2,193.3	9.9	3,754.4	1,891.0	1,863.4
Iowa	4,375.1	2,614.6	1,760.5	2,147.4	1,836.9	310.5	2,227.7	777.7	1,450.0
Kansas	4,791.1	2,315.0	2,476.2	1,799.7	1,657.2	142.5	2,991.4	657.8	2,333.6
Kentucky	5,974.2	4,884.9	1,089.3	2,773.1	2,574.1	198.9	3,201.1	2,310.8	890.3
Louisiana	10,781.5	6,826.1	3,955.5	3,993.2	3,645.8	347.4	6,788.3	3,180.2	3,608.0
Maine	1,608.4	1,404.7	203.6	535.8	535.8	—	1,072.5	868.9	203.6
Maryland	8,946.5	5,728.6	3,217.9	4,534.1	3,355.2	1,178.9	4,412.4	2,373.4	2,039.0
Massachusetts	11,028.1	7,133.9	3,894.1	4,432.2	2,743.0	1,689.2	6,595.9	4,390.9	2,205.0
Michigan	22,180.8	13,580.4	8,600.4	13,382.7	9,064.7	4,318.0	8,798.1	4,515.7	4,282.4
Minnesota	12,676.8	8,287.5	4,389.4	5,580.2	4,655.7	924.5	7,096.6	3,631.8	3,464.8
Mississippi	3,192.3	2,493.8	698.5	1,879.5	1,850.5	29.0	1,312.8	643.3	669.5
Missouri	8,998.0	5,794.6	3,203.4	4,361.5	3,307.1	1,054.3	4,636.6	2,487.5	2,149.1
Montana	2,462.5	1,952.2	510.3	771.7	770.9	.8	1,690.8	1,181.2	509.5

(Continued)

D36. Cash and Security Holdings of State and Local Governments by Holding and Level of Government by State—Continued

End of Fiscal Year 1983

(Millions)

State	Total			Insurance trust systems			Other than insurance trust systems		
	State and local	State	Local	State and local	State	Local	State and local	State	Local
Nebraska	2,896.1	1,061.3	1,834.8	636.3	328.8	307.5	2,259.8	732.5	1,527.3
Nevada	3,187.4	2,321.6	865.8	1,686.1	1,686.1	—	1,501.3	635.5	865.8
New Hampshire	1,582.8	1,360.9	221.9	569.9	568.0	1.9	1,012.9	792.9	220.0
New Jersey	17,861.2	14,459.4	3,401.9	9,354.3	9,319.1	35.2	8,506.9	5,140.3	3,366.6
New Mexico	6,942.3	5,957.3	985.0	1,717.3	1,716.3	1.0	5,225.0	4,241.0	984.0
New York	75,383.7	46,997.3	28,386.4	49,763.3	31,378.3	18,385.0	25,620.4	15,619.0	10,001.4
North Carolina	16,950.0	13,425.9	3,524.1	12,105.2	12,056.1	49.1	4,844.8	1,369.8	3,475.0
North Dakota	1,796.0	1,354.2	441.8	482.2	456.5	25.7	1,313.8	897.7	416.1
Ohio	27,212.1	22,690.7	4,521.3	19,976.4	19,611.5	364.9	7,235.7	3,079.3	4,156.4
Oklahoma	5,822.7	3,930.3	1,892.4	2,163.7	2,081.4	82.3	3,659.0	1,848.9	1,810.1
Oregon	12,014.3	10,361.2	1,653.1	3,604.6	3,557.0	47.6	8,409.7	6,804.2	1,605.5
Pennsylvania	20,504.3	13,655.6	6,848.7	12,241.7	10,553.8	1,687.9	8,262.5	3,101.8	5,160.7
Rhode Island	2,723.9	2,474.2	249.7	932.0	809.0	123.0	1,791.9	1,665.2	126.7
South Carolina	5,436.8	4,563.7	873.1	2,846.5	2,819.2	27.4	2,590.2	1,744.5	845.7
South Dakota	1,850.4	1,527.2	323.2	528.4	505.1	23.3	1,322.0	1,022.1	299.9
Tennessee	7,894.3	4,617.5	3,276.9	3,746.6	2,882.7	863.9	4,147.8	1,734.8	2,413.0
Texas	34,723.9	22,806.1	11,917.8	12,876.2	11,301.5	1,574.7	21,847.8	11,504.6	10,343.1
Utah	5,263.4	2,731.1	2,532.2	1,424.3	1,424.3	—	3,839.0	1,306.8	2,532.2
Vermont	1,092.3	872.1	220.2	296.7	281.8	14.9	795.6	590.3	205.3
Virginia	9,316.6	6,459.5	2,857.1	3,902.1	2,936.0	966.2	5,414.5	3,523.6	1,890.9
Washington	12,122.9	7,393.1	4,729.8	6,734.0	6,345.4	388.6	5,388.8	1,047.6	4,341.2
West Virginia	3,842.0	2,754.2	1,087.9	1,504.0	1,482.3	21.7	2,338.0	1,271.8	1,066.2
Wisconsin	11,572.8	8,101.9	3,470.9	7.463.2	6,443.5	1,019.8	4,109.6	1,658.5	2,451.1
Wyoming	3,288.5	2,692.9	595.6	532.5	532.0	.5	2,756.0	2,160.9	595.0
District of Columbia	854.4	—	854.4	387.9	—	387.9	466.5	—	466.5

Source: Department of Commerce, Bureau of the Census.

D37. New State and Local Security Issues by Type and Use of Proceeds

Calendar Years 1978-1984

(Millions)

Type or use	1978	1979	1980	1981	1982	1983	1984
All issues, new and refunding, total [a]	$48,607	$43,365	$48,367	$47,732	$79,138	$86,421	$105,793
Type of issue							
General obligation	17,854	12,109	14,100	12,394	21,094	21,566	26,486
Revenue	30,658	31,256	34,267	35,338	58,044	64,855	79,307
U.S. government loans [b]	95	([c])	([c])	([c])	([c])	([c])	([c])
Type of issuer							
State	6,632	4,314	5,304	5,288	8,438	7,140	9,128
Special district and statutory authority	24,156	23,434	26,972	27,499	45,060	51,297	63,023
Municipalities, counties, townships, school districts	17,718	15,617	16,090	14,945	25,640	27,984	33,643
Issues for new capital, total	37,629	41,505	46,736	46,530	74,804	72,441	93,303
Use of proceeds							
Education	5,003	5,130	4,572	4,547	6,482	8,099	7,514
Transportation	3,460	2,441	2,621	3,447	6,256	4,387	7,510
Utilities and conservation	9,026	8,594	8,149	10,037	14,259	13,588	17,744
Social welfare	10,494	15,968	19,958	12,729	26,635	26,910	29,700
Industrial aid	3,526	3,836	3,974	7,651	8,349	7,821	15,067
Other purposes	6,120	5,536	7,462	8,119	12.822	11,637	15,768

[a] Par amounts of long-term issues based on date of sale.

[b] Consists of tax-exempt issues guaranteed by the Farmers Home Administration.

[c] Included under general obligation or revenue issues; totals (in millions) were $120 in 1979, $95 in 1980, $89 in 1981, $686 in 1982, $349 in 1983, and $33 in 1984.

Source: Public Securities Administration.

D38. State and Municipal Bond Election Results

Calendar Years 1947-1984

Year	Amount (millions)		Percent of total	
	Approved	Defeated	Approved	Defeated
1947	$1,870.0	$165.0	92	8
1948	1,449.7	657.5	69	31
1949	2,217.3	413.3	84	16
1950	1,537.5	498.0	76	24
1951	2,249.6	301.2	88	12
1952	2,284.0	458.3	84	16
1953	1,851.6	388.8	83	17
1954	2,781.9	544.2	84	16
1955	2,885.7	1,524.5	65	35
1956	4,642.5	665.7	87	13
1957	2,733.4	806.8	77	23
1958	3,728.5	1,263.8	75	25
1959	2,752.9	1,087.6	72	28
1960	5,917.0	1,007.9	85	15
1961	2,544.3	1,263.6	67	33
1962	4,263.6	1,850.4	70	30
1963	3,626.9	2,156.8	63	37
1964	5,715.4	1,582.9	78	22
1965	5,611.7	2,095.5	73	27
1966	6,515.8	1,944.8	77	23
1967	7,365.2	2,549.7	74	26
1968	8,686.1	7,549.9	54	46
1969	4,286.5	6,534.0	40	60
1970	5,366.4	3,194.0	63	37
1971	3,142.8	5,862.4	35	65
1972	7,875.5	4,445.9	64	36
1973	6,306.0	5,800.8	52	48
1974	8,021.4	4,865.4	62	38
1975	3,392.3	8,184.2	29	71
1976	5,087.0	3,574.5	59	41
1977	6,092.0	2,929.1	67	33
1978	8,421.3	4,842.3	64	36
1979	6,148.1	2,518.8	71	29
1980	6,279.6	2,560.7	71	29
1981	5,029.2	3,765.9	57	42
1982	8,885.2	1,797.2	83	17
1983	7,162.2	4,557.3	61	39
1984	10,628.4	2,490.2	81	19

Source: The Bond Buyer.

D39. Income and Expenditure of All Public and Private Higher Education Institutions[a]

Selected School Years 1953-54—1981-82[b]

(Millions)

Item	Public and private institutions			Publicly controlled institutions		
	1953-54	1965-66	1981-82	1953-54	1965-66	1981-82
Total current income	$2,966.3	$12,734.2	$72,190.9	$1,651.4	$7,345.2	$47,270.8
From public sources	1,259.3	5,954.5	32,106.3	1,033.1	4,566.4	28,450.5
Federal	419.5	2,653.8	8,319.8	217.0	1,358.3	5,296.5
State	751.6	2,984.3	21,848.8	729.7	2,899.1	21,397.1
Local	88.2	316.5	1,937.7	86.4	309.0	1,757.0
Student fees and tuition	554.2	2,669.7	15,774.0	148.1	850.9	6,394.8
Endowment income	127.5	316.2	1,596.8	14.7	29.9	244.1
Private gifts and grants	191.3	640.7	3,563.6	38.6	155.4	1,277.0
Sales and services	775.2	3,153.0	17,878.2	390.5	1,742.6	10,827.5
Educational activities	165.5	704.0[c]	1,582.9	93.8	397.7[c]	1,071.7
Auxiliary enterprises	576.8	2,139.1	8,121.6	286.3	1,207.8	5,122.6
Hospitals	([d])	([d])	5,838.6	([d])	([d])	3,426.0
Other	32.9	309.9	2,335.1	10.4	137.1	1,207.2
Miscellaneous	58.8	([c])	1,272.0[e]	26.6	([c])	76.9[e]
Total current expenditures	2,902.5	12,509.5	70,339.4	1,597.5	7,063.2	46,219.1
Current general expenses	2,363.1	10,376.6	54,848.8	1,324.9	5,902.7	37,170.6
Instruction	966.8	3,911.4	22,962.5	555.5	2,456.4	16,348.1
Research	374.9	2,448.3	5,929.9	203.2	1,145.1	4,005.0
Administration	290.5	1,251.1	6,471.1	124.2	606.6	3,957.3
Libraries	73.4	346.2	1,922.4	39.2	200.1	1,287.8
Extension and public service	114.7	438.4	2,203.7	108.3	392.5	1,812.1
Plant operation and maintenance	280.0	844.5	5,979.3	156.8	489.2	4,104.2
Scholarships and fellowships	74.8	425.5	2,684.9	25.1	153.3	1,088.7
Other	188.0	711.2	6,695.0	112.6	459.5	4,567.4
Other current expenses	539.3	2,132.8	15,490.7	272.4	1,160.6	9,048.6
Auxiliary enterprises	539.3	1,887.7	7,997.6	227.4	1,041.7	5,069.9
Hospitals	([d])	([d])	6,234.3	([d])	([d])	3,902.2
Other	—	245.1	1,258.8[e]	—	118.9	76.4[e]

[a] Includes junior colleges.

[b] Data for 1953-54 include Alaska, Canal Zone, Guam, Hawaii, Puerto Rico, and the Virgin Islands; 1965-66 and 1981-82 data are for 50 states and the District of Columbia.

[c] Includes miscellaneous income.

[d] Included in miscellaneous general income and expenditures.

[e] Consists of income and expenditure of independent operations.

Source: Department of Education, National Center for Education Statistics.

D40. Higher Education Enrollments and College-Age Population

School Years 1963-64 to 1993-94, Actual and Projected[a]

(Thousands)

School year	College-age population[b] (age 18-24)	Fall enrollment in institutions of higher education		
		Total	Publicly controlled	Privately controlled
1963-64	18,268	4,766	3,066	1,700
1964-65	18,783	5,280	3,468	1,812
1965-66	20,293	5,921	3,970	1,951
1966-67	21,376	6,390	4,349	2,041
1967-68	22,327	6,912	4,816	2,096
1968-69	22,883	7,513	5,431	2,082
1969-70	23,723	8,005	5,897	2,108
1970-71	24,712	8,581	6,428	2,153
1971-72	25,874	8,949	6,804	2,144
1972-73	26,076	9,215	7,071	2,144
1973-74	26,635	9,602	7,420	2,183
1974-75	27,233	10,224	7,989	2,235
1975-76	28,005	11,185	8,835	2,350
1976-77	28,645	11,012	8,653	2,359
1977-78	29,174	11,286	8,847	2,437
1978-79	29,622	11,259	8,784	2,475
1979-80	30,048	11,570	9,037	2,533
1980-81	30,357	12,097	9,457	2,640
1981-82	30,486	12,372	9,647	2,724
1982-83	30,422	12,426	9,696	2,730
1983-84	30,148	12,465	9,683	2,782
1984-85	29,501	12,345	9,645	2,700
1985-86	28,739	12,247	9,591	2,656
1986-87	27,838	12,162	9,533	2,629
1987-88	27,246	12,136	9,518	2,618
1988-89	26,783	12,141	9,528	2,613
1989-90	26,375	12,161	9,548	2,613
1990-91	25,794	12,093	9,498	2,595
1991-92	25,338	11,989	9,419	2,570
1992-93	24,881	11,810	9,284	2,526
1993-94	24,583	11,676	9,185	2,491

[a] Beginning 1984-85 data are projected.

[b] As of July 1 preceding the school year; data include armed forces overseas.

Source: Department of Education, National Center for Education Statistics; Department of Commerce, Bureau of the Census.

D41. Capital Outlay of State and Local Governments by Major Function

Selected Fiscal Years 1952-1983

(Millions)

Year	Total [a]	Local schools	Institutions of higher education	Highways	Health and hospitals	Sewerage	Housing and urban development	Parks and recreation [b]	Utilities [b,c]
1952	$7,436	$1,421	$266	$2,700	$387	$442	$629	$63	$677
1957	12,616	2,715	514	5,211	355	644	283	156	1,330
1960	15,104	2,903	759	6,340	405	767	557	235	1,407
1962	16,791	3,026	949	6,978	407	886	781	269	1,481
1964	19,087	3,042	1,465	7,959	418	1,095	729	332	1,631
1965	20,535	3,287	1,445	8,324	494	1,107	794	360	2,190
1966	22,330	3,879	1,854	8,598	550	1,202	913	378	2,099
1967	24,233	3,966	2,436	9,444	610	1,069	933	418	1,972
1968	25,731	3,967	2,574	9,716	736	1,107	1,024	451	2,246
1969	28,240	4,479	2,646	10,273	761	1,207	1,238	581	2,551
1970	29,650	4,658	2,705	10,762	790	1,385	1,319	684	2,437
1971	33,137	4,845	2,926	11,888	1,046	1,744	1,635	747	2,656
1972	34,627	4,833	2,980	12,340	1,208	2,202	1,665	773	3,017
1973	35,272	4,856	2,731	11,459	1,065	2,428	1,911	863	3,656
1974	38,084	5,108	2,812	12,152	1,374	2,640	2,037	1,060	3,994
1975	44,824	6,532	2,834	13,646	1,781	3,569	1,821	1,261	4,846
1976	46,531	6,547	3,007	14,209	1,843	3,955	1,398	1,314	5,355
1977	45,154	5,681	2,813	12,554	2,150	4,660	1,324	1,612	6,952
1978	44,769	5,709	2,593	12,898	1,878	4,366	1,439	1,552	6,597
1979	53,196	6,370	2,781	15,567	1,984	5,619	1,685	1,791	8,357
1980	62,894	7,362	2,972	19,133	2,443	6,272	2,248	2,023	9,933
1981	67,596	7,441	3,474	19,334	2,559	6,911	2,689	2,072	11,562
1982	66,802	6,864	3,696	18,178	2,503	5,922	3,259	2,029	12,484
1983	67,984	7,200	3,403	18,627	2,710	5,806	2,921	2,100	12,870

[a] Includes functions not shown separately.
[b] Prior to 1977 data apply to local governments only; state governments included beginning 1977.
[c] Electric power, water supply, transit, and gas supply.
Source: Department of Commerce, Bureau of the Census.

D42. Capital Outlay of State and Local Governments by Major Function and State

Fiscal Year 1983

(Millions)

State	Total [a]	Local schools	Institutions of higher learning	Highways	Health and hospitals	Sewerage	Water supply systems	Other utility systems [b]
Total	$67,983.6	$7,199.5	$3,403.5	$18,627.2	$2,709.7	$5,806.3	$3,821.1	$9,049.0
Alabama	1,039.9	162.3	132.8	316.2	88.3	56.4	36.7	29.1
Alaska	1,345.7	157.8	41.0	241.8	34.0	78.7	65.3	215.4
Arizona	1,541.0	226.0	93.3	266.1	4.2	79.5	71.2	553.0
Arkansas	349.9	23.0	26.3	140.0	8.4	22.3	15.4	23.1
California	6,152.7	404.3	365.8	1,238.4	142.0	499.6	467.5	719.9
Colorado	1,217.7	220.4	35.0	247.1	20.6	94.5	143.1	227.5
Connecticut	593.9	85.7	20.5	164.0	14.1	78.1	29.2	49.8
Delaware	201.6	10.7	25.0	72.7	4.3	17.5	2.4	1.9
Florida	3,657.1	479.0	104.3	841.1	149.2	144.4	425.3	458.2
Georgia	2,072.2	181.9	70.1	580.6	121.2	105.0	118.8	499.9
Hawaii	410.2	29.5	27.9	102.8	23.7	41.8	25.9	.1
Idaho	282.4	32.3	24.2	123.4	20.3	15.2	12.7	1.9
Illinois	2,756.6	278.5	140.0	984.0	46.7	347.9	108.6	142.5
Indiana	1,027.2	192.9	89.0	265.5	33.9	135.3	20.3	54.3
Iowa	820.8	63.3	56.5	336.6	39.6	121.0	23.0	32.5
Kansas	761.2	84.7	41.7	254.0	15.5	56.3	81.6	62.9
Kentucky	853.5	145.6	32.2	423.8	21.5	53.8	29.0	25.4
Louisiana	1,724.1	137.6	130.8	748.7	47.7	87.2	56.1	66.9
Maine	221.4	29.2	11.3	78.3	.8	18.0	17.6	1.8
Maryland	1,467.4	113.2	80.7	525.0	29.9	92.0	62.3	113.2
Massachusetts	1,553.9	54.0	24.8	290.0	47.8	160.1	61.3	469.0
Michigan	1,834.0	135.9	160.1	440.5	83.3	368.5	64.5	78.9
Minnesota	1,373.1	143.0	45.4	517.8	37.3	127.9	56.7	50.5
Mississippi	485.5	34.6	33.5	267.7	32.4	16.7	18.7	5.6
Missouri	950.0	68.3	54.5	341.5	29.1	82.0	47.5	59.8
Montana	271.1	48.2	9.3	133.5	1.8	14.5	9.4	1.5
Nebraska	634.0	55.9	19.9	191.0	15.2	30.3	11.0	219.2
Nevada	457.2	24.4	27.2	137.4	2.7	26.0	75.4	.5
New Hampshire	194.0	17.2	4.9	85.6	1.6	20.4	5.6	.1
New Jersey	1,673.0	169.7	49.8	491.1	36.7	206.8	47.2	155.8
New Mexico	639.0	107.1	28.1	248.3	11.0	52.0	28.8	18.4
New York	5,789.7	438.0	171.3	1,339.7	236.1	741.6	146.0	1,091.1
North Carolina	1,120.4	81.2	97.2	275.5	59.5	37.6	142.7	136.5
North Dakota	232.8	30.8	13.4	92.0	12.6	20.5	6.6	.5
Ohio	2,404.3	181.8	204.4	615.6	351.0	302.1	82.2	133.1
Oklahoma	1,026.0	187.9	55.3	295.5	33.8	36.0	94.5	53.1
Oregon	750.0	70.2	35.5	233.5	10.5	44.0	74.7	89.4
Pennsylvania	2,575.7	270.7	70.3	528.3	264.9	194.2	75.2	304.7
Rhode Island	152.8	5.8	8.0	44.0	12.3	22.3	2.1	.8
South Carolina	670.7	157.0	15.9	76.5	25.6	77.6	75.2	131.2
South Dakota	227.0	19.1	5.3	101.8	1.0	15.6	10.0	32.8
Tennessee	1,102.5	70.3	57.3	349.5	116.2	114.6	114.0	108.9
Texas	5,615.4	1,071.8	321.8	1,524.2	223.0	409.1	381.2	669.6
Utah	982.1	96.3	36.5	177.7	8.8	11.4	30.4	486.2
Vermont	116.2	10.9	9.4	50.8	1.6	17.7	4.4	1.1
Virginia	1,231.5	125.2	91.9	425.0	53.1	97.4	91.5	16.9
Washington	2,800.6	229.6	60.2	609.8	66.0	91.9	90.8	1,155.2
West Virginia	504.9	57.8	15.4	244.7	13.1	60.8	13.1	.3
Wisconsin	1,182.1	61.8	94.4	335.7	37.7	225.5	106.1	42.3
Wyoming	473.5	96.6	30.2	170.4	14.2	24.4	18.8	2.4
District of Columbia	463.9	20.5	3.8	43.0	3.7	12.3	23.6	254.4

[a] Includes amounts for categories not shown.

[b] Electric, gas supply, and transit systems.

Source: Department of Commerce, Bureau of the Census.

D43. Public Assistance Payments by Type of Program[a]

All Governments

Calendar Years 1936-1983[b]

(Millions)

Year	Total money and medical payments	Money payments[c]						Medical vendor payments[d]
		Total money payments	Old-age assistance[e]	Aid to the blind[e]	Aid to the permanently and totally disabled[e,f]	Aid to families with dependent children	General assistance	
1936	$655.1	$655.1	$155.5	$12.8	–	$49.7	$437.1	–
1937	802.9	802.9	309.6	16.2	–	70.5	406.7	–
1938	987.0	987.0	394.9	19.0	–	97.6	475.6	–
1939	1,050.8	1,050.8	433.5	20.4	–	114.8	482.1	–
1940	1,020.1	1,020.1	472.8	21.7	–	133.4	392.2	–
1941	989.4	989.4	540.1	22.9	–	153.3	273.2	–
1942	956.8	956.8	593.4	24.6	–	158.4	180.4	–
1943	926.3	926.3	650.0	25.0	–	140.4	110.9	–
1944	940.4	940.4	690.7	25.3	–	135.1	89.3	–
1945	987.9	987.9	725.7	26.5	–	149.5	86.3	–
1946	1,179.3	1,179.3	819.8	30.7	–	208.4	120.4	–
1947	1,480.8	1,480.8	986.4	36.2	–	294.0	164.2	–
1948	1,730.7	1,730.7	1,128.2	41.3	–	362.8	198.5	–
1949	2,175.0	2,175.0	1,372.9	48.4	–	472.4	281.3	–
1950	2,354.5	2,354.5	1,453.9	52.6	$8.0	547.2	292.8	–
1951	2,382.8	2,279.6	1,427.6	54.5	54.3	548.8	194.5	$103.2
1952	2,451.0	2,311.5	1,462.9	59.5	81.5	538.0	169.5	139.5
1953	2,539.9	2,374.2	1,513.3	63.6	102.0	544.0	151.3	165.7
1954	2,642.7	2,451.8	1,497.6	65.2	119.8	573.1	196.0	190.9
1955	2,748.1	2,516.6	1,488.0	67.8	134.6	612.2	214.0	231.5
1956	2,853.1	2,584.2	1,529.0	72.9	150.1	634.9	197.2	268.9
1957	3,090.3	2,788.2	1,609.4	78.7	172.2	716.8	211.1	302.1
1958	3,426.5	3,068.7	1,647.4	81.5	196.6	839.9	303.3	357.8
1959	3,657.7	3,200.8	1,620.7	83.6	217.3	937.2	342.0	456.9
1960	3,798.9	3,276.7	1,629.5	86.2	237.4	1,000.8	322.5	522.2
1961	4,115.2	3,426.9	1,571.3	84.7	256.9	1,156.8	356.0	688.3
1962	4,456.1	3,531.1	1,571.2	84.0	282.7	1,298.8	292.7	925.0
1963	4,731.3	3,666.6	1,615.0	85.3	318.9	1,365.9	279.6	1,064.7
1964	5,097.9	3,842.8	1,613.0	86.6	357.9	1,510.4	272.7	1,255.1
1965	5,505.9	4,025.9	1,600.7	85.1	417.7	1,660.2	259.2	1,480.0
1966	6,747.9	4,336.1	1,633.7	85.6	487.3	1,863.9	263.9	2,411.8
1967	8,439.2	4,956.9	1,702.1	87.7	574.6	2,266.4	325.8	3,482.3
1968	10,126.2	5,694.9	1,676.6	88.9	658.6	2,849.3	421.2	4,431.3
1969	11,748.4	6,669.0	1,752.7	92.2	788.1	3,563.4	472.4	5,079.4
1970	14,221.0	8,431.8	1,862.4	98.3	999.9	4,853.0	618.3	5,789.2
1971	17,579.3	10,143.4	1,888.9	100.8	1,189.6	6,203.5	760.6	7,435.9
1972	19,994.0	11,022.5	1,876.8	105.5	1,390.5	6,909.3	740.5	8,971.5
1973	21,553.4	11,357.9	1,743.5	104.4	1,609.6	7,212.0	688.5	10,195.5
1974	20,656.5	8,749.7	4.7	.1	2.9	7,916.6	825.4	11,906.8
1975	25,205.2	10,356.8	4.6	.1	3.0	9,211.0	1,138.2	14,848.4
1976	28,001.7	11,375.9	4.8	.1	3.1	10,140.5	1,227.9	16,625.8
1977	30,474.0	11,848.8	4.9	.1	3.4	10,603.8	1,237.6	18,625.2
1978	32,501.3	11,943.0	5.1	.1	3.8	10,730.4	1,205.4	20,558.3
1979	36,555.0	12,318.3	9.4	.2	9.1	11,068.9	1,230.7	24,236.7
1980	42,046.2	13,935.2	8.9	.1	8.7	12,475.2	1,442.3	28,111.0
1981	45,280.0	13,001.0	9.4	.2	10.4	12,981.5	n.a.	32,279.0
1982	47,757.0	12,896.0	8.0	.1	9.9	12,877.9	n.a.	34,861.0
1983	51,043.0	13,856.0	7.9	.1	9.8	13,838.2	n.a.	37,187.0

[a] Does not include insurance programs; also excludes expenditures for administration, services, and training.

[b] Data include Guam beginning July 1959, Puerto Rico and Virgin Islands beginning October 1950, Alaska and Hawaii beginning 1943.

[c] Includes payments under programs not shown separately, emergency assistance payments beginning 1968; and, for 1968 through 1971, payments for institutional services in intermediate-care facilities.

[d] Includes payments under categorical programs and general assistance. Except for general assistance, these programs were initiated in October 1950. Also includes payments under medical assistance for the aged, initiated in October 1960 (terminated in 1969), and medical assistance, initiated in 1966. Beginning 1972, includes institutional services in intermediate-care facilities, previously included under money payments. Data for 1980 and thereafter are not strictly comparable to prior years.

[e] Superseded by supplemental security income program, beginning January 1974. Data for 1974 and thereafter are for Guam, Puerto Rico, and the Virgin Islands.

[f] Program initiated in October 1950.

Source: Department of Health and Human Services, Social Security Administration and Health Care Financing Administration.

D44. Benefit Payments under Major Public Assistance Programs by Program and State

Selected Calendar Years 1970-1983[a]

(Millions)

State	Aid for families with dependent children (AFDC)					Medical assistance		
	1970	1975	1980	1982	1983	1975	1980	1983
Total[b]	$4,853	$9,211	$12,475	$12,877	$13,838	$12,292	$23,311	$32,316
Alabama	26	59	84	72	73	131	263	369
Alaska	6	13	27	31	31	9	28	39
Arizona	22	32	40	51	65	—	—	—
Arkansas	15	50	51	34	34	93	235	313
California	853	1,349	2,328	2,763	3,047	1,491	2,728	3,557
Colorado	44	75	81	88	102	98	182	255
Connecticut	68	130	209	210	220	161	350	495
Delaware	9	22	32	28	27	15	45	62
Florida	64	118	203	213	246	173	392	681
Georgia	78	136	138	177	193	256	462	602
Hawaii	21	60	91	87	86	37	109	142
Idaho	11	18	24	20	21	24	52	67
Illinois	275	773	722	805	832	682	1,192	1,347
Indiana	40	105	139	140	147	172	354	596
Iowa	43	95	144	130	150	82	230	312
Kansas	38	61	87	83	91	102	197	254
Kentucky	49	119	136	122	129	100	296	411
Louisiana	55	98	124	127	136	143	415	675
Maine	22	48	60	59	65	60	131	205
Maryland	74	144	214	215	225	187	322	447
Massachusetts	212	415	510	440	412	494	1,009	1,338
Michigan	206	655	1,063	1,063	1,165	623	1,072	1,422
Minnesota	74	134	207	233	269	255	590	868
Mississippi	18	32	61	54	57	94	211	299
Missouri	57	130	182	176	191	99	295	468
Montana	8	13	19	20	25	29	62	86
Nebraska	16	27	42	49	56	54	109	146
Nevada	5	9	11	12	10	16	45	74
New Hampshire	8	24	27	24	23	28	72	93
New Jersey	265	437	560	504	496	366	756	982
New Mexico	22	32	42	44	43	29	70	102
New York	947	1,448	1,623	1,656	1,768	2,955	4,543	6,260
North Carolina	50	121	155	143	154	163	401	567
North Dakota	8	12	16	14	14	23	47	83
Ohio	152	405	561	606	671	366	809	1,474
Oklahoma	45	67	92	71	80	141	265	372
Oregon	50	97	147	99	101	74	179	236
Pennsylvania	361	610	771	736	729	709	1,058	1,719
Rhode Island	29	47	72	66	69	72	160	222
South Carolina	15	46	72	75	75	76	258	279
South Dakota	11	20	19	17	18	22	55	78
Tennessee	53	85	85	76	82	123	380	509
Texas	92	146	134	117	172	461	981	1,316
Utah	20	34	48	49	54	31	80	115
Vermont	9	21	32	37	38	31	59	80
Virginia	55	135	160	166	168	160	359	487
Washington	91	138	251	242	268	176	329	427
West Virginia	34	44	60	58	60	29	104	141
Wisconsin	61	193	353	413	489	361	687	901
Wyoming	3	5	9	9	11	5	14	24
District of Columbia	32	92	92	86	78	94	168	197

[a] Data for 1983 are preliminary.
[b] Includes amounts for Puerto Rico, Guam, and Virgin Islands not shown separately.
Source: Department of Health and Human Services.

D45. Revenue, Expenditures, and Debt on Public Highways and Toll Roads

Selected Calendar Years 1954-1984[a]

(Millions)

Item	1954	1959	1965	1984
A. Current revenue collections				
Total current revenue	$5,565	$9,168	$13,368	$50,240
Federal government	700	2,428	6,079	13,998
Highway user taxes	—	2,245	3,779	10,747
All other	700	183	300	3,251
State agencies and D.C.	3,518	5,007	7,037	25,142
Highway user taxes	3,244	4,428	6,076	19,457
Tolls	167	396	607	1,799
All other	107	183	354	3,886
Counties and townships	584	743	898	3,816
Property taxes and assessments	420	512	571	1,620
General revenue and all other	150	211	308	2,164
Tolls	14	20	19	32
Municipalities	763	990	354	7,284
Property taxes and assessments	222	389	528	1,490
General revenue and all other	498	547	749	5,605
Tolls	43	54	77	189
B. Expenditures by road systems				
Total expenditures	6,580	10,277	13,456	49,845
Capital outlay	4,110	6,657	8,368	24,878
State highways	3,020	5,162	6,293	17,141
Toll facilities only	n.a.	n.a.	214	n.a.
Local roads and streets	1,015	1,392	1,677	7,210
Toll facilities only	n.a.	n.a.	15	n.a.
Not classified by systems[b]	75	103	169	527
Maintenance	1,804	2,481	3,289	14,933
State highways	659	914	1,328	5,726
Local roads and streets	1,138	1,542	1,943	9,068
Not classified by systems[b]	7	25	18	139
Administrative, research, and public safety	437	760	1,275	8,069
Interest on debt	229	379	524	1,964
C. Long-term obligations issued, redeemed, and outstanding				
Obligations issued[c]	2,684	1,158	1,070	2,497[d]
State	2,317	669	586	1,072
County and other local rural units	94	153	169	410
Municipal	273	336	315	1,015
Obligations redeemed[c]	433	610	855	2,184[d]
State	168	308	459	1,191
County and other local rural units	109	92	123	250
Municipal	156	210	273	743
Obligations outstanding, end of year	8,905	12,576	15,316	27,143[d]
State	6,164	9,004	10,905	17,958
County and other local rural units	911	1,186	1,363	2,611
Municipal	1,830	2,386	3,048	6,574

[a] Data for 1984 are preliminary. Earlier data are not strictly comparable. Federal and state data are for calendar years; local data are for varying fiscal years.

[b] In 1954, includes data for Alaska, Hawaii, and Puerto Rico; thereafter, Puerto Rico only. Includes payments to territories of $58 million in 1984.

[c] Refunding issues and redemptions by refunding are excluded.

[d] Latest year shown is calendar 1983.

Source: Department of Transportation, Federal Highway Administration.

D46. Full-Time Equivalent Employment of State and Local Governments per 10,000 Population by Function and State

October 1983

State	All functions [a]	Higher education	Elementary and secondary education	Hospitals	Highways	Police protection	Fire protection	Correction
Total	465.2	49.6	170.5	45.3	21.6	25.9	9.8	12.7
Alabama	483.9	53.6	165.5	76.5	26.7	22.0	9.1	9.7
Alaska	814.4	99.0	256.1	14.1	79.9	26.9	9.7	15.8
Arizona	450.7	63.7	170.7	18.8	18.5	28.9	8.1	15.0
Arkansas	444.5	48.4	181.3	45.1	28.8	19.0	6.9	8.8
California	437.8	50.6	143.6	37.0	12.8	27.1	10.6	13.9
Colorado	476.9	62.3	176.3	42.5	23.1	26.3	9.1	11.0
Connecticut	430.8	32.7	177.0	34.0	24.1	26.7	14.0	10.6
Delaware	506.5	75.0	163.3	42.8	27.7	25.0	4.2	22.2
Florida	438.0	37.5	150.4	47.7	18.0	29.2	11.1	17.2
Georgia	541.6	43.0	191.6	106.2	22.6	24.7	11.7	17.0
Hawaii	479.5	54.3	159.0	28.2	18.8	26.5	13.9	8.8
Idaho	455.4	58.8	177.9	43.1	30.0	22.1	6.8	7.0
Illinois	421.1	46.7	151.7	29.4	16.1	33.0	10.8	10.1
Indiana	435.2	53.8	174.5	48.2	18.7	21.0	9.2	9.5
Iowa	488.9	69.8	191.1	55.2	30.3	19.3	5.7	8.3
Kansas	523.4	75.2	204.5	44.2	34.3	24.2	9.0	9.3
Kentucky	410.1	45.6	167.9	28.4	20.6	19.2	6.9	10.4
Louisiana	518.2	53.6	188.8	60.9	29.9	25.8	9.1	16.3
Maine	451.3	40.7	202.5	20.3	35.3	19.6	9.5	9.6
Maryland	498.0	63.0	166.4	40.1	23.0	29.5	12.5	15.6
Massachusetts	445.9	26.5	169.4	51.6	18.2	27.6	21.3	12.0
Michigan	431.5	61.1	167.2	39.9	15.0	22.8	7.5	10.6
Minnesota	468.3	56.1	175.6	49.1	26.2	18.8	4.8	8.9
Mississippi	499.9	58.6	182.4	75.6	31.3	19.6	7.8	8.9
Missouri	431.6	36.9	165.9	49.2	22.3	28.0	8.4	8.8
Montana	518.0	52.5	203.4	27.5	37.7	23.2	5.4	10.2
Nebraska	581.3	83.0	190.4	53.4	34.9	21.9	7.1	11.3
Nevada	473.4	34.9	146.5	52.2	21.8	35.3	15.0	19.6
New Hampshire	418.9	51.8	169.6	19.5	31.3	22.7	13.5	7.6
New Jersey	477.9	35.4	193.1	36.9	24.8	36.9	9.5	15.6
New Mexico	565.9	86.1	202.7	40.3	30.8	28.2	8.5	15.8
New York	551.4	33.1	163.0	72.5	24.5	34.3	11.9	19.9
North Carolina	475.5	60.0	180.5	50.1	21.8	22.4	6.9	15.4
North Dakota	500.1	76.5	189.1	33.4	31.1	20.1	4.6	6.5
Ohio	428.5	46.3	164.8	35.9	18.6	22.4	9.8	8.8
Oklahoma	515.0	60.7	194.4	57.4	26.0	24.2	11.1	13.0
Oregon	483.4	59.7	182.6	30.4	24.1	23.0	10.6	11.6
Pennsylvania	382.5	23.3	158.2	25.7	21.5	24.0	5.3	8.6
Rhode Island	464.6	49.0	152.3	17.9	18.1	26.4	19.4	10.0
South Carolina	481.2	54.5	190.5	60.4	19.6	20.3	7.0	12.8
South Dakota	482.6	56.3	203.9	29.9	37.1	20.8	5.2	6.5
Tennessee	454.2	48.0	161.2	47.5	25.3	23.2	11.3	12.8
Texas	473.3	58.5	200.6	48.1	19.6	22.8	9.8	10.6
Utah	430.9	82.7	165.4	24.5	18.2	19.7	6.8	7.9
Vermont	458.3	60.9	196.2	13.9	34.9	20.8	5.6	8.7
Virginia	481.1	57.2	191.0	38.4	23.8	22.6	10.0	20.1
Washington	450.8	62.3	149.3	32.7	22.7	19.9	11.7	11.7
West Virginia	482.0	47.6	211.7	50.0	32.5	17.6	4.6	5.5
Wisconsin	451.0	74.8	155.8	30.0	23.1	24.7	8.7	9.5
Wyoming	661.1	76.6	254.1	78.0	47.8	35.2	7.5	10.8
District of Columbia	735.2	26.5	156.3	36.3	17.6	69.9	24.1	34.4

[a] Includes functions not shown separately.

Source: Department of Commerce, Bureau of the Census.

D47. State and Local Payroll, Employment, and Average Earnings by State

October 1983

State	Monthly payroll (millions)	Full-time equivalent employment				Average monthly earnings [b]		
		Number (000)	Per 10,000 population [a]					
			Total	State	Local	Total	State	Local
Total	$18,223.6	10,884.5	465	133	332	$1,678	$1,716	$1,658
Alabama	254.1	191.6	484	157	327	1,326	1,574	1,207
Alaska	107.1	39.0	814	449	366	2,746	2,522	3,021
Arizona	242.5	133.6	451	117	333	1,816	1,827	1,812
Arkansas	126.3	103.5	444	153	291	1,221	1,425	1,113
California	2,315.0	1,102.1	438	101	337	2,101	2,095	2,102
Colorado	263.1	149.7	477	135	342	1,757	1,988	1,667
Connecticut	237.6	135.2	431	147	284	1,758	1,858	1,705
Delaware	48.1	30.7	507	270	237	1,569	1,551	1,589
Florida	734.4	467.8	438	103	335	1,570	1,810	1,496
Georgia	408.6	310.4	542	146	396	1,316	1,546	1,231
Hawaii	82.1	49.1	480	365	114	1,673	1,653	1,738
Idaho	63.9	45.0	455	140	315	1,418	1,589	1,342
Illinois	888.5	483.7	421	100	321	1,837	1,842	1,835
Indiana	356.9	238.5	435	115	321	1,497	1,774	1,398
Iowa	224.9	142.0	489	150	339	1,583	1,744	1,513
Kansas	180.4	126.9	523	160	363	1,421	1,477	1,397
Kentucky	213.3	152.3	410	154	256	1,401	1,503	1,339
Louisiana	316.3	230.0	518	193	325	1,375	1,466	1,321
Maine	70.7	51.7	451	160	291	1,367	1,514	1,286
Maryland	378.6	214.4	498	180	319	1,766	1,570	1,877
Massachusetts	436.7	257.1	446	131	315	1,698	1,610	1,735
Michigan	774.0	391.3	432	126	306	1,978	1,980	1,977
Minnesota	352.2	194.1	468	130	338	1,815	2,023	1,735
Mississippi	151.4	129.3	500	157	343	1,171	1,344	1,092
Missouri	307.2	214.5	432	122	310	1,432	1,381	1,453
Montana	68.6	42.3	518	180	338	1,621	1,691	1,584

(Continued)

D47. State and Local Payroll, Employment, and Average Earnings by State —Continued

October 1983

State	Monthly payroll (millions)	Full-time equivalent employment				Average monthly earnings [b]		
		Number (000)	Per 10,000 population [a]					
			Total	State	Local	Total	State	Local
Nebraska	134.3	92.8	581	183	398	1,446	1,327	1,501
Nevada	77.2	42.2	473	133	341	1,830	1,905	1,801
New Hampshire	57.0	40.2	419	146	273	1,419	1,507	1,372
New Jersey	629.1	356.9	478	116	362	1,763	1,811	1,747
New Mexico	116.1	79.2	566	243	323	1,466	1,480	1,456
New York	1,905.4	974.1	551	142	410	1,956	1,938	1,962
North Carolina	399.6	289.2	476	144	331	1,382	1,502	1,329
North Dakota	55.8	34.0	500	192	308	1,642	1,605	1,665
Ohio	722.3	460.4	428	107	322	1,569	1,535	1,580
Oklahoma	234.9	169.9	515	186	329	1,383	1,530	1,300
Oregon	224.8	128.7	483	152	331	1,747	1,838	1,705
Pennsylvania	739.5	454.9	382	102	281	1,625	1,651	1,616
Rhode Island	79.0	44.4	465	218	246	1,780	1,742	1,813
South Carolina	205.0	157.1	481	179	303	1,305	1,489	1,197
South Dakota	44.8	33.8	483	169	313	1,325	1,485	1,238
Tennessee	286.7	212.8	454	136	318	1,347	1,380	1,334
Texas	1,138.1	744.2	473	115	358	1,529	1,719	1,469
Utah	111.8	69.8	431	172	259	1,603	1,607	1,599
Vermont	35.0	24.1	458	198	261	1,454	1,629	1,321
Virginia	404.6	267.0	481	169	312	1,515	1,570	1,486
Washington	365.5	193.8	451	157	294	1,886	1,834	1,913
West Virginia	124.2	94.7	482	173	309	1,311	1,291	1,323
Wisconsin	367.2	214.3	451	121	330	1,714	1,707	1,716
Wyoming	58.4	34.0	661	195	467	1,720	1,864	1,660
District of Columbia	105.0	46.4	735	—	735	2,263	—	2,263

[a] Population as of July 1, 1983.

[b] Per full-time equivalent employee.

Source: Bureau of the Census. Computations by Tax Foundation.

D48. Selected Factors Affecting State and Local Finances

State	Population [a]		Retail sales [b] calendar 1983 (millions)	Personal income calendar 1983 (millions)	Assessed valuation of property [c] 1981 (millions)	Motor vehicle registration [d] calendar 1983 (thousands)
	Total July 1, 1983 (thousands)	Percent urban in 1980				
Total	233,981	73.7	$1,186,387.3	$2,734,464	$2,837,469	163,861.2
Alabama	3,959	60.0	16,836.0	36,536	7,337	3,144.8
Alaska	479	64.3	3,120.0	8,243	22,804	350.5
Arizona	2,963	83.8	13,379.6	31,567	9,954	2,289.5
Arkansas	2,328	51.6	10,491.0	20,802	5,833	1,445.5
California	25,174	91.3	140,497.0	333,706	628,789	17,766.8
Colorado	3,139	80.6	16,871.8	40,088	14,777	2,648.9
Connecticut	3,138	78.8	18,925.0	46,890	46,555	2,305.1
Delaware	606	70.6	3,081.0	7,643	4,039	426.8
Florida	10,680	84.3	59,092.7	123,812	201,343	8,808.5
Georgia	5,732	62.4	26,465.2	59,551	43,699	4,207.7
Hawaii	1,023	86.5	5,362.0	12,396	18,007	616.4
Idaho	989	54.0	5,068.3	9,429	23,357	877.3
Illinois	11,486	83.3	56,422.6	142,444	75,996	7,513.1
Indiana	5,479	64.2	26,497.3	57,916	24,731	3,851.8
Iowa	2,905	58.6	14,598.7	31,071	62,578	2,479.1
Kansas	2,425	66.7	11,909.6	29,351	10,702	2,047.5
Kentucky	3,714	50.9	17,214.2	34,899	55,974	2,620.8
Louisiana	4,438	68.6	19,412.7	45,540	7,507	2,876.6
Maine	1,146	47.5	6,778.5	11,298	19,512	765.8
Maryland	4,304	80.3	23,448.1	56,159	42,108	3,011.1
Massachusetts	5,767	83.8	34,653.0	76,463	83,025	3,839.7
Michigan	9,069	70.7	44,657.4	104,071	92,059	6,294.8
Minnesota	4,144	66.9	22,102.6	49,321	25,015	3,282.2
Mississippi	2,587	47.3	9,501.2	21,098	4,130	1,560.3
Missouri	4,970	68.1	26,132.8	54,817	18,801	3,433.0
Montana	817	52.9	4,917.7	8,121	2,021	828.7
Nebraska	1,597	62.9	8,115.1	17,849	36,011	1,234.6
Nevada	891	85.3	5,997.9	11,087	8,570	730.5
New Hampshire	959	52.2	6,111.0	11,610	14,810	802.6
New Jersey	7,468	89.0	40,473.2	104,548	111,096	4,940.7
New Mexico	1,399	72.1	6,888.7	13,512	5,526	1,236.5
New York	17,667	84.6	81,561.9	229,922	100,554	8,416.5
North Carolina	6,082	48.0	28,827.2	59,628	111,410	4,603.4
North Dakota	680	48.8	3,419.0	7,937	922	665.7
Ohio	10,746	73.3	50,755.3	120,539	89,381	7,768.3
Oklahoma	3,298	67.3	15,776.5	36,238	7,251	2,769.1
Oregon	2,662	67.9	14,880.0	28,659	68,450	2,120.5
Pennsylvania	11,895	69.3	54,351.8	136,409	30,483	6,844.0
Rhode Island	955	87.0	4,913.0	11,173	9,243	598.3
South Carolina	3,264	54.1	13,677.3	29,923	3,035	2,057.8
South Dakota	700	46.4	3,619.0	6,894	5,546	629.5
Tennessee	4,685	60.4	21,982.9	44,580	17,351	3,537.0
Texas	15,724	79.6	88,318.6	183,753	306,765	11,695.5
Utah	1,619	84.4	7,122.5	14,575	5,980	1,074.3
Vermont	525	33.8	3,136.0	5,231	7,492	367.4
Virginia	5,550	66.0	29,133.0	67,271	122,375	3,894.1
Washington	4,300	73.5	22,748.9	52,301	123,167	3,338.3
West Virginia	1,965	36.2	9,733.0	17,999	13,975	1,295.2
Wisconsin	4,751	64.2	21,068.6	53,699	70,634	3,214.2
Wyoming	514	62.7	3,282.0	6,130	6,140	502.3
District of Columbia	623	100.0	3,059.0	9,766	18,066	232.7

[a] Estimates, Bureau of the Census; excludes armed forces overseas.
[b] Estimated by Sales & Marketing Management, Inc.
[c] Assessed value subject to tax, after deduction of exemptions.
[d] Includes private, commercial, and publicly-owned vehicles.

(Continued)

D48. Selected Factors Affecting State and Local Finances —Continued

Mileage in state and local systems [e] calendar 1983	Public elementary and secondary school enrollment fall 1982 (thousands)	Higher education enrollment fall 1981		Medicaid recipients [g] fiscal year 1984	Percent of persons below poverty level [h] April 1980	Recipients of aid to dependent children [g] December 1983
		Total public and private [f] (thousands)	Percent public			
3,879,638	39,643	12,372	78.0	21,364,745	12.4	10,760,935
87,598	724	166	87.3	315,666	18.9	154,335
8,772	89	25	96.4	24,068	10.7	11,725
76,334	510	205	95.3	([i])	13.2	69,323
77,053	433	76	84.9	192,854	19.0	63,723
174,033	4,065	1,886	89.7	3,395,080	11.4	1,595,414
75,423	545	168	89.1	155,426	10.1	86,720
19,534	486	162	61.3	220,090	8.0	128,321
5,280	93	32	87.8	47,253	11.9	25,736
93,074	1,485	427	81.0	572,127	13.5	284,238
104,955	1,054	191	76.4	421,124 [j]	16.6	241,715
4,297	162	48	93.7	95,413	9.9	54,369
68,447	203	43	79.2	36,550	12.6	19,001
134,599	1,880	660	76.4	1,257,954 [j]	11.0	738,556
91,736	1,000	252	76.7	271,956	9.7	165,059
112,289	505	143	69.8	200,564	10.1	106,713
132,265	407	138	89.7	157,540	10.1	72,906
69,150	651	144	80.1	469,337	17.6	154,658
58,010	776	175	86.3	382,367	18.6	204,690
21,953	212	44	73.6	121,843	13.0	49,456
27,425	699	230	85.9	324,071	9.8	192,604
33,796	909	418	42.7	559,176 [j]	9.6	253,054
117,467	1,762	513	86.9	1,155,165	10.4	759,301
131,475	715	211	78.5	341,174	9.5	142,494
71,075	468	106	89.6	302,437	23.9	153,575
118,713	803	244	71.0	356,753	12.2	185,948
71,553	152	36	88.6	46,516	12.3	18,515
91,961	269	94	82.1	86,432	10.7	41,902
43,806	151	40	99.5	27,435	8.7	12,848
14,545	160	49	52.6	39,433	8.5	18,462
33,871	1,173	323	77.0	596,937	9.5	394,948
54,127	269	60	94.8	83,026	17.6	48,233
109,837	2,719	1,015	56.4	2,205,138	13.4	1,099,115
92,404	1,097	296	79.9	340,499	14.8	174,642
85,811	117	35	92.7	33,705	12.6	11,188
112,252	1,860	521	73.8	1,014,647	10.3	652,651
110,072	594	163	85.8	252,450	13.4	74,667
133,469	448	150	88.4	139,413	10.7	73,198
115,601	1,784	518	56.7	1,059,725	10.5	577,108
6,289	139	68	51.7	104,489 [j]	10.3	45,207
63,264	609	132	82.3	231,394	16.6	132,814
73,375	124	35	75.0	32,552	16.9	16,725
83,789	828	200	76.4	345,302	16.5	153,728
275,784	2,986	716	87.4	715,278	14.7	316,597
46,078	370	97	63.6	69,353	10.3	38,577
13,994	91	31	59.7	53,224	12.1	22,330
65,102	976	286	87.8	301,448	11.8	160,486
85,731	739	279	89.6	301,254	9.8	147,732
34,673	375	82	86.7	185,584	15.0	82,084
108,225	785	275	87.5	491,328	8.7	273,267
38,170	102	21	99.9	14,689	7.9	8,083
1,102	91	89	15.9	104,336	18.6	60,494

[e] Includes mileage in Federal parks, forests, and reservations that are not part of the highway system.

[f] Total includes 54 thousand students in U.S. service schools not listed under states.

[g] Medicaid total includes 1,113,370 recipients in Puerto Rico and the Virgin Islands. Total for AFDC includes 191,700 recipients in Guam, Puerto Rico, and the Virgin Islands.

[h] Level based on property index developed by the Social Security Administration in 1964 and subsequently revised by other agencies; nonmoney income is not considered in calculating the poverty threshold.

[i] Arizona has no Medicaid program.

[j] Estimated.

Source: Department of Commerce; Department of Education; Department of Transportation; Department of Health and Human Services; and Sales & Marketing Management, Inc. - Copyright 1984, Sales & Marketing Management's *Survey of Buying Power*, further reproduction is forbidden.

D49. Finances of State-Administered Public Employee Retirement Systems, by Year[a]

Fiscal Years 1950-1983

(Millions)

State	Receipts					Benefits and withdrawals	Cash and security holdings[b]
	Total receipts	Employee contri-butions	Government contributions		Earnings on invest-ments		
			State government	Local government			
1950	$609	$260	$180	$98	$70	$166	$2,871
1951	724	311	211	118	84	209	3,441
1952	842	350	263	123	106	256	4,013
1953	917	399	282	116	120	302	4,638
1954	1,109	449	352	166	142	364	5,371
1955	1,172	493	335	177	166	383	6,159
1956	1,316	542	397	185	193	446	7,081
1957	1,504	607	441	231	225	522	8,050
1958	1,755	712	531	253	259	603	9,249
1959	1,883	752	507	300	324	647	10,499
1960	2,217	802	659	358	398	716	12,127
1961	2,480	857	736	406	482	808	13,798
1962	2,697	943	753	443	558	949	15,547
1963	2,998	1,005	862	489	642	1,012	17,465
1964	3,279	1,093	910	541	734	1,125	19,726
1965	3,632	1,208	994	582	849	1,238	22,093
1966	4,026	1,345	1,108	604	969	1,398	24,670
1967	4,656	1,494	1,304	747	1,110	1,606	27,661
1968	5,445	1,672	1,614	878	1,281	1,810	31,102
1969	6,242	1,895	1,733	1,060	1,555	2,088	35,233
1970	7,184	2,149	1,979	1,237	1,820	2,376	39,997
1971	8,196	2,413	2,215	1,381	2,188	2,705	45,288
1972	9,268	2,624	2,442	1,599	2,604	3,175	50,759
1973	11,174	3,338	2,907	1,830	3,099	3,942	58,529
1974	12,199	3,315	3,281	2,193	3,410	4,591	66,155
1975	14,157	3,501	3,974	2,623	4,059	5,160	74,703
1976	16,599	3,915	4,428	3,336	4,920	6,045	85,811
1977	19,287	4,223	4,847	4,051	6,167	6,930	94,913
1978	21,767	4,619	5,741	4,538	6,868	7,811	110,357
1979	24,659	4,968	6,318	5,173	8,200	8,937	125,803
1980	28,545	5,285	7,399	5,611	10,250	10,257	144,682
1981	33,451	6,001	8,328	6,405	12,716	11,419	164,864
1982	37,944	6,674	8,898	6,879	15,492	13,134	193,295
1983	44,847	7,196	9,611	7,585	20,455	14,204	227,584

[a] Excludes amounts for purchase and liquidation of assets.

[b] End of fiscal years.

Source: Department of Commerce, Bureau of the Census.

D50. Finances of State-Administered Public Employee Retirement Systems, by State[a]

Fiscal Year 1983

(Thousands)

State	Receipts					Benefits and withdrawals	Cash and security holdings
	Total receipts	Employee contri- butions	Government contributions		Earnings on invest- ments		
			State government	Local government			
Total	$44,847,177	$7,195,963	$9,611,220	$7,585,395	$20,454,599	$14,204,395	$227,583,701
Alabama	656,650	102,704	224,782	30,241	298,923	176,492	3,002,185
Alaska	358,338	56,208	96,509	57,936	147,685	68,985	1,357,434
Arizona	715,148	150,114	83,599	71,936	409,499	124,067	3,373,379
Arkansas	310,953	39,197	106,665	14,796	150,295	70,507	1,578,933
California	6,862,452	1,032,398	1,183,800	1,165,481	3,444,773	2,074,315	35,814,169
Colorado	704,492	144,663	97,885	158,536	303,408	183,926	3,307,476
Connecticut	529,956	83,571	274,420	8,950	163,015	248,268	2,301,518
Delaware	157,405	12,461	63,948	–	80,996	35,085	1,001,578
Florida	1,389,655	9,453	199,199	509,821	671,182	330,209	5,942,490
Georgia	893,382	148,793	259,721	82,055	402,813	252,435	4,182,871
Hawaii	412,251	79,460	117,361	36,639	178,791	132,155	1,897,851
Idaho	152,103	33,032	20,800	41,440	56,831	54,663	516,325
Illinois	1,352,736	409,128	280,860	111,672	551,076	605,798	8,107,187
Indiana	479,553	84,849	142,776	52,858	199,070	200,764	2,080,763
Iowa	373,791	68,941	51,376	64,229	189,245	108,552	2,002,583
Kansas	356,609	64,602	70,201	29,494	192,312	86,896	1,522,440
Kentucky	549,729	108,764	149,132	28,760	263,073	179,405	2,527,896
Louisiana	833,395	206,758	268,639	30,294	327,704	397,321	3,643,561
Maine	220,573	37,836	90,256	16,649	75,832	112,716	524,655
Maryland	587,061	90,147	271,289	20,531	205,094	298,472	3,058,794
Massachusetts	730,996	174,478	335,839	–	220,679	468,885	2,304,515
Michigan	1,763,802	218,253	402,471	76,139	1,066,939	433,263	8,831,998
Minnesota	888,868	189,187	113,942	90,478	495,261	194,007	4,657,115
Mississippi	362,405	87,739	52,507	79,109	143,050	110,732	1,635,633
Missouri	641,733	103,070	106,005	110,773	321,885	154,482	3,277,156
Montana	157,789	45,360	33,898	15,734	62,797	65,125	700,022
Nebraska	61,648	14,560	7,598	7,416	32,074	14,712	272,354
Nevada	303,704	83,133	43,835	68,793	107,943	49,341	1,224,982
New Hampshire	110,843	23,853	10,298	11,782	64,910	27,720	501,948
New Jersey	1,652,749	270,426	435,655	242,944	703,724	569,730	9,023,640
New Mexico	405,219	132,469	40,299	52,345	180,106	79,354	1,635,684
New York	5,132,930	103,974	611,247	2,056,757	2,360,952	1,345,049	28,314,648
North Carolina	1,172,570	243,624	298,885	46,653	583,408	326,615	11,749,433
North Dakota	73,973	19,806	6,614	14,706	32,847	14,304	287,587
Ohio	3,397,008	683,678	281,816	936,902	1,494,612	38,241	16,238,558
Oklahoma	560,301	102,812	253,769	27,133	176,587	4,778	1,879,353
Oregon	506,222	116,125	78,934	146,411	164,752	3,574	2,585,840
Pennsylvania	1,659,380	313,812	552,782	276,365	516,421	956,504	9,835,271
Rhode Island	165,194	37,771	45,325	19,135	62,963	64,389	734,319
South Carolina	555,273	113,745	72,005	85,897	283,626	157,892	2,797,117
South Dakota	132,459	22,036	8,696	13,498	88,229	20,416	497,374
Tennessee	542,206	57,287	238,690	33,220	213,009	174,473	2,844,630
Texas	2,332,307	568,467	657,071	48,634	1,058,135	692,840	11,300,055
Utah	316,082	88,335	39,004	57,620	131,123	59,211	1,302,477
Vermont	53,741	2,278	8,128	11,701	31,634	9,889	282,161
Virginia	765,559	125,855	183,479	127,133	329,092	213,153	2,890,293
Washington	1,128,434	200,112	432,130	81,479	414,713	295,661	4,492,363
West Virginia	237,005	63,500	72,669	15,381	85,455	125,617	849,477
Wisconsin	1,073,645	18,308	121,375	272,322	661,640	226,474	6,418,370
Wyoming	102,900	8,831	13,036	26,617	54,416	21,933	475,243

[a] Excluding amounts for purchase and liquidation of investments.

Source: Department of Commerce, Bureau of the Census.

Section E

STATE GOVERNMENTS

Table *Page*

Summary Data

E1 State Expenditures, Revenue, and Debt e3
E2 State Revenue, Expenditures, and Surpluses or Deficits: Total and General Accounts e4

Expenditures

E3 State Direct Expenditures for Own Functions e5
E4 Total State Expenditures Including Payments to Other Governments by Function and State e6
E5 State Direct Expenditures by Character and Payments to Other Governments by State e8
E6 State Direct Expenditures by Character and Payments to Other Governments e10
E7 State Payments to Local Governments by Function e11
E8 State Payments to Other Governments by Function and State e12
E9 State Direct Expenditures for Education by State e13
E10 State Direct Expenditures for Highways by State e14
E11 State Direct Expenditures for Public Welfare by State e15
E12 State Direct Expenditures for Hospitals by State e16
E13 Federal Aid Received by the States by Function e17

Revenue and Taxation

E14 Total State Revenue by Source and State e18
E15 Total State Revenue by Source e20
E16 Percentage Distribution of State Tax Collections by Source e21
E17 State Tax Collections by Source e22
E18 State Tax Collections by Source and State e24
E19 Percentage Distribution of State Tax Collections by Source and State e26
E20 State Tax Collections by State e27
E21 Per Capita State Tax Collections by State e28
E22 Dates of Adoption of Major State Taxes by State e29
E23 State Individual Income Tax Rates and Related Data e30
E24 State Individual Net Income Tax Collections by State e32
E25 State Property Tax Collections by State e33
E26 State Corporation Net Income Tax Collections by State e34
E27 State Corporation Income Tax Rates e35
E28 State General Sales Tax Collections by State e36

(Continued)

Table *Page*

E29 State General Sales Tax Rates e37
E30 State Motor Fuel Sales Tax Collections by State e38
E31 State Motor Fuel Tax Rates e39
E32 State Alcoholic Beverage Tax Rates e40
E33 State Motor Vehicle and Operators' License Collections by State e42
E34 State Alcoholic Beverage Sales Tax Collections by State e43
E35 State Tobacco Sales Tax Collections by State e44
E36 State Tobacco Tax Rates e45
E37 State Inheritance Tax Rates and Exemptions e46
E38 State Death and Gift Tax Collections by State e48
E39 State Estate Tax Rates and Exemptions e49
E40 State General Corporation License Tax Collections by State e50
E41 State Insurance Company Gross Premiums Tax Collections by State e51
E42 State Public Utility Gross Receipts Tax Collections by State e52
E43 State Severance Tax Collections by State e53
E44 State Pari-Mutuel Tax Collections by State e54
E45 State Pari-Mutuel Tax Rates e55
E46 State Unemployment Compensation Tax Rates and Related Data by State e56
E47 State Unemployment Compensation Tax Collections by State e58
E48 Unemployment Compensation Benefits and Reserves by State e59
E49 Insured Unemployment and Related Data for State Programs e60

Debt

E50 State Debt by Length of Maturity e61
E51 State Gross Long-Term Debt by Character e61
E52 State Gross Long-Term Debt by Function and State e62
E53 State Long-Term Debt by Character and State e64
E54 Total and Per Capita Gross Debt and Net Long-Term Debt by State e65

E1. State Expenditures, Revenue, and Debt

Selected Fiscal Years 1902-1983

(Millions)

Year	Expenditures			Revenue			Gross debt
	Total	Direct	Payments to other governments [a]	Total	From own sources	Inter-governmental [b]	
1902	$188	$136	$52	$192	$183	$9	$230
1913	388	297	91	376	360	16	379
1922	1,397	1,085	312	1,360	1,234	126	1,131
1927	2,047	1,451	596	2,152	1,994	158	1,971
1932	2,829	2,028	801	2,541	2,274	267	2,832
1934	3,461	2,143	1,318	3,421	2,452	969	3,248
1936	3,862	2,445	1,417	4,023	3,265	758	3,413
1938	4,598	3,082	1,516	5,293	4,612	681	3,343
1940	5,209	3,555	1,654	5,737	5,012	725	3,590
1942	5,343	3,563	1,780	6,870	6,012	858	3,257
1944	5,161	3,319	1,842	7,695	6,714	981	2,776
1946	7,066	4,974	2,092	8,576	7,712	865	2,353
1948	11,181	7,897	3,283	11,826	10,086	1,740	3,676
1950	15,082	10,864	4,217	13,903	11,480	2,423	5,285
1952	15,834	10,790	5,044	16,815	14,330	2,485	6,874
1954	18,686	13,008	5,679	18,834	15,951	2,883	9,600
1956	21,686	15,148	6,538	22,199	18,903	3,296	12,890
1957	24,235	16,796	7,440	24,656	20,728	3,927	13,738
1958	28,080	19,991	8,089	26,191	21,427	4,764	15,394
1959	31,125	22,436	8,689	29,164	22,912	6,252	16,930
1960	31,596	22,152	9,443	32,838	26,094	6,745	18,543
1961	34,693	24,578	10,114	34,603	27,821	6,782	19,993
1962	36,402	25,495	10,906	37,595	30,115	7,480	22,023
1963	39,583	27,698	11,885	40,993	32,750	8,243	23,176
1964	42,583	29,616	12,968	45,167	35,703	9,464	25,041
1965	45,639	31,465	14,174	48,827	38,507	10,320	27,034
1966	51,123	34,195	16,928	55,246	43,000	12,246	29,564
1967	58,760	39,704	19,056	61,082	46,793	14,289	32,472
1968	66,254	44,304	21,950	68,460	52,525	15,935	35,666
1969	74,227	49,448	24,779	77,584	59,809	17,775	39,555
1970	85,055	56,163	28,892	88,939	68,691	20,248	42,008
1971	98,840	66,200	32,640	97,233	73,424	23,809	47,793
1972	109,255	72,496	36,759	112,343	84,362	27,981	54,453
1973	118,836	78,014	40,822	129,808	97,108	32,700	59,375
1974	132,134	86,193	45,941	140,815	107,645	33,170	65,296
1975	158,882	106,905	51,978	157,033	119,206	37,827	72,127
1976	180,926	123,069	57,858	183,821	139,104	44,717	84,825
1977	191,225	128,765	62,460	204,426	155,799	48,627	91,640
1978	203,832	136,545	67,287	225,011	171,550	53,461	102,569
1979	224,666	148,691	75,975	247,059	189,972	57,087	111,740
1980	257,812	173,307	84,504	276,962	212,636	64,326	121,958
1981	291,527	198,348	93,180	310,828	240,042	70,786	134,847
1982	310,358	211,615	98,743	330,899	261,733	69,166	147,470
1983	334,019	233,132	100,887	357,661	284,933	72,728	167,290

[a] Principally shared taxes and fiscal aids. Beginning in 1974, includes state reimbursement to the Federal government, primarily for state share of the supplemental security income program. For state payments to local governments only, see Table E7.

[b] Principally grants-in-aid from the Federal government. Includes minor amounts from localities for shares of programs administered by the states, payments for services performed by the states, and repayment of advances.

Source: Department of Commerce, Bureau of the Census.

E2. State Revenue, Expenditures, and Surpluses or Deficits: Total and General Accounts

Selected Fiscal Years 1942-1983

(Millions)

Year	Total			General [a]		
	Revenue	Expenditures	Surplus or deficit (-)	Revenue	Expenditures	Surplus or deficit (-)
1942	$6,870	$5,343	$1,527	$5,132	$4,549	$583
1944	7,695	5,161	2,534	5,465	4,508	957
1946	8,576	7,066	1,510	6,284	5,245	1,039
1948	11,826	11,181	645	9,257	9,469	-212
1950	13,903	15,082	-1,179	11,262	12,250	-988
1952	16,815	15,834	981	13,429	13,697	-268
1954	18,834	18,686	148	15,299	15,788	-489
1956	22,199	21,686	513	18,389	18,857	-468
1957	24,656	24,235	421	20,382	21,086	-704
1958	26,191	28,080	-1,889	21,772	23,537	-1,765
1959	29,164	31,125	-1,961	24,448	26,006	-1,558
1960	32,838	31,596	1,242	27,363	27,228	135
1961	34,603	34,693	-90	28,693	29,118	-425
1962	37,595	36,402	1,193	31,157	31,281	-124
1963	40,993	39,583	1,410	33,882	34,377	-495
1964	45,167	42,583	2,584	37,648	37,292	356
1965	48,827	45,639	3,188	40,930	40,446	484
1966	55,246	51,123	4,123	46,757	46,090	667
1967	61,082	58,760	2,322	52,071	53,305	-1,234
1968	68,460	66,254	2,206	59,132	60,395	-1,263
1969	77,584	74,227	3,357	67,312	68,023	-711
1970	88,939	85,055	3,884	77,755	77,642	113
1971	97,233	98,840	-1,607	85,099	89,118	-4,019
1972	112,343	109,255	3,088	98,632	98,810	-178
1973	129,808	118,836	10,972	113,132	108,086	5,046
1974	140,815	132,134	8,681	122,327	119,891	2,436
1975	157,033	158,882	-1,849	134,611	138,303	-3,692
1976	183,821	180,926	2,895	152,118	153,690	-1,572
1977	204,426	191,225	13,201	169,126	164,351	4,775
1978	225,011	203,832	21,179	189,099	179,802	9,297
1979	247,059	224,666	22,393	208,048	200,534	7,514
1980	276,962	257,812	19,150	233,592	228,223	5,369
1981	310,828	291,527	19,301	258,159	253,654	4,505
1982	330,899	310,358	20,541	275,111	269,490	5,621
1983	357,661	334,019	23,642	290,480	285,042	5,438

[a] Excludes utilities, liquor stores, and insurance trust transactions.

Source: Department of Commerce, Bureau of the Census; and Tax Foundation computations.

E3. State Direct Expenditures for Own Functions

Selected Fiscal Years 1902-1983

(Millions)

Year	Total [a]	General expenditures								Insurance trust	Liquor stores
		Total general	Education	Highways	Public welfare [b]	Health and hospitals	Natural resources	Financial administration [c]	Other [d]		
1902	$136	$134	$17	$4	$10	$32	$9	$23	$39	–	$2
1913	297	197	55	26	16	53	14	38	95	–	–
1922	1,085	1,031	164	303	38	125	61	69	271	$54	–
1927	1,451	1,380	218	514	40	170	94	96	248	71	–
1932	2,028	1,965	278	843	74	215	119	114	322	63	–
1942	3,563	2,769	391	790	523	299	159	164	443	505	288
1944	3,319	2,666	489	540	577	331	164	162	403	226	426
1946	4,974	3,153	518	613	680	424	207	192	519	1,158	663
1948	7,897	6,186	1,081	1,510	962	663	344	266	1,360	1,020	691
1950	10,864	8,033	1,358	2,058	1,566	947	468	317	1,319	2,177	654
1952	10,790	8,653	1,494	2,556	1,410	1,132	539	361	1,161	1,413	723
1954	13,008	10,109	1,715	3,254	1,548	1,276	563	419	1,334	2,096	803
1956	15,148	12,319	2,138	4,367	1,603	1,470	670	477	1,594	1,984	845
1958	19,991	15,449	2,728	5,507	1,944	1,760	753	569	2,188	3,675	869
1960	22,152	17,784	3,396	6,070	2,221	1,896	842	654	2,705	3,461	907
1962	25,495	20,375	4,270	6,635	2,509	2,161	973	763	3,064	4,238	882
1964	29,616	24,275	5,465	7,850	2,796	2,464	1,185	871	3,644	4,364	977
1966	34,195	29,162	7,572	8,624	3,138	2,966	1,532	1,024	4,306	3,952	1,081
1968	44,304	38,446	10,957	9,819	5,122	3,832	1,954	1,310	5,452	4,626	1,233
1970	56,163	48,749	13,780	11,044	8,203	4,788	2,158	1,720	7,055	6,010	1,404
1972	72,496	62,051	17,153	12,747	12,247	6,008	2,470	2,134	9,293	8,950	1,495
1973	78,014	67,264	18,283	12,072	14,147	6,506	2,623	2,451	11,182	9,167	1,583
1974	86,193	73,950	19,753	12,636	15,169	7,494	2,917	2,799	13,182	10,590	1,653
1975	106,905	86,326	22,902	14,258	17,457	8,968	3,368	3,205	16,168	18,860	1,719
1976	123,069	95,832	25,546	14,860	20,157	9,851	3,641	3,539	18,238	26,455	1,781
1977	128,765	101,891	27,073	13,853	22,646	11,209	3,083	3,983	20,044	23,426	1,817
1978	136,545	112,515	29,577	14,658	25,729	12,319	3,241	4,700	22,291	20,495	1,991
1979	148,691	124,559	31,517	17,079	28,747	13,786	3,594	5,300	24,536	20,107	2,068
1980	173,307	143,718	35,251	20,661	33,242	15,666	4,124	6,114	28,660	24,981	2,206
1981	198,348	160,474	39,664	20,668	38,580	18,028	4,725	6,563	32,246	32,221	2,305
1982	211,615	170,747	42,301	20,103	41,513	19,398	5,165	7,441	34,826	34,730	2,408
1983	233,132	184,154	44,584	21,153	44,876	20,834	5,545	8,266	38,896	42,180	2,381

[a] Includes expenditures for public utilities not shown separately, 1977-1983. Prior to 1977 expenditures for public utilities included in other general expenditures.

[b] Principally categorical public assistance. See Table E11.

[c] Includes general control.

[d] Principally police, correction, interest, and social insurance administration.

Source: Department of Commerce, Bureau of the Census.

E4. Total State Expenditures Including Payments to Other Governments by Function and State

Fiscal Year 1983
(Millions)

State	Total	Education	Highways	Public welfare	Health and hospitals	Natural resources	Financial adminis-tration [a]	Insurance trust [b]	Liquor stores	Other [c]
Total	$334,019.1	$107,702.7	$26,430.8	$57,544.5	$23,925.7	$5,833.9	$8,476.8	$42,180.1	$2,380.7	$59,543.9
Alabama	5,220.5	2,197.3	514.5	552.7	462.7	94.3	139.8	458.0	124.8	676.4
Alaska	3,836.0	924.4	361.3	173.0	116.3	222.2	164.5	160.3	–	1,714.0
Arizona	3,589.5	1,552.8	373.4	266.5	181.9	50.7	84.8	366.0	–	713.4
Arkansas	2,487.8	945.5	291.7	392.0	172.1	68.4	62.2	233.6	–	322.3
California	42,493.2	13,921.6	1,835.7	10,000.1	2,274.6	962.5	778.0	6,001.1	–	6,719.6
Colorado	4,061.8	1,573.4	323.1	586.9	298.5	78.8	134.4	576.2	–	490.5
Connecticut	4,427.3	1,075.1	267.6	842.2	394.2	36.7	160.2	533.7	–	1,117.6
Delaware	1,072.2	422.5	114.4	64.0	67.0	23.5	48.6	73.9	–	258.3
Florida	9,873.7	4,076.6	956.3	1,141.7	894.9	337.6	336.0	702.7	–	1,427.9
Georgia	6,563.2	2,561.4	778.1	1,011.4	520.2	135.2	134.2	550.2	–	872.5
Hawaii	2,178.1	709.3	107.4	288.6	180.7	56.6	95.4	201.2	–	538.9
Idaho	1,245.4	423.1	160.1	121.1	66.4	54.8	30.2	175.7	31.7	182.3
Illinois	15,003.9	4,262.3	1,254.9	3,193.2	789.8	139.1	380.3	2,735.2	–	2,249.1
Indiana	5,843.3	2,385.2	546.9	837.2	379.4	97.7	98.5	632.0	–	866.4
Iowa	4,157.2	1,575.3	496.6	629.6	300.7	77.8	73.7	439.6	93.3	470.6
Kansas	2,864.4	1,124.7	297.6	489.1	212.0	76.0	104.7	322.3	–	238.0
Kentucky	5,165.1	1,847.4	640.7	749.4	255.1	118.4	193.7	616.1	–	744.3
Louisiana	7,431.3	2,292.6	824.0	917.9	619.6	204.8	174.0	1,137.3	–	1,261.1
Maine	1,671.2	463.2	163.3	360.9	77.9	48.0	63.9	192.1	44.9	257.0
Maryland	6,921.0	1,797.1	759.8	1,024.2	690.6	103.2	193.0	726.5	–	1,626.6
Massachusetts	9,332.0	1,886.3	444.3	2,195.4	827.2	49.0	295.0	1,002.1	–	2,632.7
Michigan	14,789.4	3,815.8	879.0	3,535.8	1,331.9	146.8	308.3	2,301.6	338.1	2,132.1
Minnesota	6,495.6	2,058.2	600.4	1,196.8	401.1	164.0	134.4	669.8	–	1,270.9
Mississippi	3,132.4	1,139.5	356.4	425.2	219.7	93.7	45.6	291.1	95.7	465.5
Missouri	4,780.2	1,753.1	495.5	805.7	397.4	106.1	152.6	454.0	–	615.8
Montana	1,263.3	384.1	168.3	151.5	68.5	64.8	51.1	170.8	35.1	169.1

(Continued)

E4. Total State Expenditures Including Payments to Other Governments by Function and State —Continued

Fiscal Year 1983
(Millions)

State	Total	Education	Highways	Public welfare	Health and hospitals	Natural resources	Financial adminis-tration [a]	Insurance trust [b]	Liquor stores	Other [c]
Nebraska	1,806.7	606.1	272.4	285.4	169.6	68.8	36.0	84.8	—	283.6
Nevada	1,570.0	460.3	164.1	109.0	52.6	20.4	46.7	282.2	—	434.7
New Hampshire	1,109.0	225.8	142.6	164.8	86.9	14.5	28.0	74.6	121.8	250.0
New Jersey	11,764.5	2,895.7	642.5	1,873.9	641.3	144.1	276.7	1,518.3	—	3,772.0
New Mexico	2,692.2	1,098.6	324.9	217.8	191.2	49.2	92.8	168.3	—	549.4
New York	31,921.3	7,944.3	1,403.6	6,929.5	2,696.8	164.1	1,149.9	2,827.3	—	8,805.8
North Carolina	7,231.8	3,124.4	625.1	851.5	578.5	152.3	160.1	804.3	—	935.6
North Dakota	1,302.0	498.4	148.9	116.6	90.6	44.2	32.9	100.5	—	269.9
Ohio	15,900.6	4,630.7	1,103.2	2,698.0	1,282.6	131.5	265.8	3,667.5	300.3	1,821.0
Oklahoma	4,772.2	1,955.5	489.6	719.9	375.4	80.8	115.2	484.6	—	551.2
Oregon	4,356.4	1,131.2	344.3	444.1	253.6	114.3	162.3	731.4	88.6	1,086.6
Pennsylvania	16,732.9	4,126.6	1,382.5	3,512.8	1,194.2	210.2	399.4	3,306.3	552.2	2,048.7
Rhode Island	1,707.5	440.7	58.6	377.3	158.1	10.4	63.4	212.4	—	386.6
South Carolina	4,229.3	1,545.5	270.8	452.7	358.9	79.7	87.6	427.7	—	1,006.4
South Dakota	858.5	242.3	128.2	114.9	48.2	43.7	37.4	39.2	—	204.6
Tennessee	4,578.3	1,650.9	519.7	695.3	372.2	70.3	93.7	516.5	—	659.7
Texas	15,796.5	7,441.9	1,564.5	1,924.4	1,200.4	246.3	284.1	1,681.0	—	1,453.9
Utah	2,303.9	1,029.3	196.2	253.0	150.1	54.1	52.4	249.0	48.0	271.8
Vermont	889.9	267.0	92.6	143.5	57.7	27.2	36.3	59.5	27.8	178.3
Virginia	6,746.6	2,436.0	779.2	863.5	707.4	64.0	208.0	437.5	210.9	1,040.1
Washington	7,907.6	2,993.3	717.1	935.7	407.0	191.9	127.6	1,319.4	188.1	1,027.4
West Virginia	3,046.3	981.4	367.0	297.5	159.9	62.0	78.2	629.1	49.5	421.7
Wisconsin	7,632.9	2,477.2	478.0	1,536.1	438.9	132.8	169.2	676.4	—	1,724.3
Wyoming	1,263.0	331.8	203.7	75.0	53.0	46.2	35.8	159.3	29.6	328.6

[a] Includes general control totaling $4,270.5 million.

[b] Comprises payments to beneficiaries (including withdrawal of retirement contributions) of employee retirement, unemployment compensation, workmen's compensation, and disability benefit social insurance programs.

[c] Principally police protection, correction, interest, employment security administration, utilities, and intergovernmental payments to local governments not elsewhere classified.

Source: Department of Commerce, Bureau of the Census.

E5. State Direct Expenditures by Character and Payments to Other Governments by State

Fiscal Year 1983
(Millions)

State	Total	Direct						Payments to other governments
		Total direct [a]	Current operation	Capital outlay	Assistance and subsidies	Interest	Insurance trust	
Total	$334,019.1	$233,132.3	$144,018.3	$23,351.3	$11,874.8	$11,707.8	$42,180.1	$100,886.9
Alabama	5,220.5	3,935.2	2,585.2	585.6	152.3	154.1	458.0	1,285.3
Alaska	3,836.0	2,747.4	1,546.7	587.7	49.1	403.5	160.3	1,088.6
Arizona	3,589.5	2,204.9	1,526.4	197.3	92.9	22.3	366.0	1,384.6
Arkansas	2,487.8	1,799.4	1,274.8	175.0	62.4	53.5	233.6	688.5
California	42,493.2	24,542.7	15,980.6	1,513.9	230.9	816.1	6,001.1	17,950.5
Colorado	4,061.8	2,796.0	1,892.8	224.6	29.7	72.7	576.2	1,265.8
Connecticut	4,427.3	3,574.1	2,197.2	240.3	253.0	349.9	533.7	853.3
Delaware	1,072.2	858.4	502.8	137.7	37.6	106.4	73.9	213.8
Florida	9,873.7	6,218.8	4,098.4	909.0	297.7	210.9	702.7	3,654.9
Georgia	6,563.2	4,600.1	2,978.0	735.7	217.7	118.5	550.2	1,963.2
Hawaii	2,178.1	2,151.2	1,400.5	286.4	110.8	152.3	201.2	26.9
Idaho	1,245.4	925.2	530.0	155.3	28.8	35.4	175.7	320.2
Illinois	15,003.9	11,368.4	5,851.8	985.5	1,222.9	573.0	2,735.2	3,635.5
Indiana	5,843.3	3,886.8	2,698.8	382.7	92.1	81.1	632.0	1,956.5
Iowa	4,157.2	2,857.0	1,894.6	310.9	177.6	34.2	439.6	1,300.2
Kansas	2,864.4	2,128.0	1,438.5	208.7	137.6	20.9	322.3	736.4
Kentucky	5,165.1	3,908.0	2,376.5	521.5	162.6	231.4	616.1	1,257.1
Louisiana	7,431.3	5,828.9	3,224.0	959.5	190.5	317.5	1,137.3	1,602.4
Maine	1,671.2	1,338.6	880.5	108.4	85.9	71.7	192.1	332.6
Maryland	6,921.0	5,202.5	3,296.1	620.1	300.8	258.9	726.5	1,718.5
Massachusetts	9,332.0	6,890.6	4,288.9	541.0	533.1	525.5	1,002.1	2,441.4
Michigan	14,789.4	10,951.5	6,385.9	472.8	1,472.4	318.8	2,301.6	3,837.8
Minnesota	6,495.6	4,244.3	2,954.6	363.2	57.5	199.2	669.8	2,251.3
Mississippi	3,132.4	2,162.1	1,492.7	235.6	86.8	55.8	291.1	970.2
Missouri	4,780.2	3,499.0	2,261.5	381.1	244.2	158.3	454.0	1,281.2
Montana	1,263.3	995.9	606.7	151.2	33.9	33.3	170.8	267.4

(Continued)

E5. State Direct Expenditures by Character and Payments to Other Governments by State —Continued

Fiscal Year 1983
(Millions)

State	Total	Direct						Payments to other governments
		Total direct [a]	Current operation	Capital outlay	Assistance and subsidies	Interest	Insurance trust	
Nebraska	1,806.7	1,299.6	929.9	179.5	67.8	37.6	84.8	507.1
Nevada	1,570.0	1,091.3	532.3	209.0	17.0	50.8	282.2	478.7
New Hampshire	1,109.0	972.5	665.0	88.8	37.6	106.4	74.6	136.5
New Jersey	11,764.5	7,619.2	4,599.5	719.2	109.5	672.6	1,518.3	4,145.2
New Mexico	2,692.2	1,756.1	1,139.4	319.2	55.9	73.3	168.3	936.1
New York	31,921.3	21,137.6	13,429.5	2,036.1	612.5	2,232.2	2,827.3	10,783.6
North Carolina	7,231.8	4,653.0	3,067.1	409.9	215.6	156.0	804.3	2,578.8
North Dakota	1,302.0	926.5	665.8	113.3	21.2	25.6	100.5	375.5
Ohio	15,900.6	11,602.2	5,713.1	1,128.1	699.9	393.7	3,667.5	4,298.4
Oklahoma	4,772.2	3,470.1	2,318.9	450.0	152.1	64.5	484.6	1,302.1
Oregon	4,356.4	3,335.8	1,774.8	246.1	122.6	461.0	731.4	1,020.7
Pennsylvania	16,732.9	12,539.9	6,664.0	615.6	1,495.3	458.6	3,306.3	4,193.0
Rhode Island	1,707.5	1,443.1	906.1	89.3	86.1	149.1	212.4	264.4
South Carolina	4,229.3	3,169.0	2,162.0	248.6	97.4	233.4	427.7	1,060.3
South Dakota	858.5	690.6	471.4	107.2	22.7	50.1	39.2	167.9
Tennessee	4,578.3	3,512.6	2,332.8	427.0	107.0	129.3	516.5	1,065.8
Texas	15,796.5	11,198.3	7,410.1	1,569.0	370.1	168.1	1,681.0	4,598.2
Utah	2,303.9	1,723.3	1,111.3	234.7	66.3	62.0	249.0	580.6
Vermont	889.9	759.6	529.9	67.0	51.7	51.4	59.5	130.3
Virginia	6,746.6	4,955.8	3,509.4	585.4	226.4	197.0	437.5	1,790.8
Washington	7,907.6	5,662.4	3,088.0	749.3	316.6	189.1	1,319.4	2,245.1
West Virginia	3,046.3	2,380.7	1,312.8	274.3	66.8	97.7	629.1	665.6
Wisconsin	7,632.9	4,760.6	3,078.4	302.7	477.7	225.4	676.4	2,872.3
Wyoming	1,263.0	857.5	442.1	191.0	17.8	47.2	159.3	405.6

[a] Includes expenditures of liquor stores in alcoholic beverage monopoly states, and utility expenditures.

Source: Department of Commerce, Bureau of the Census.

E6. State Direct Expenditures by Character and Payments to Other Governments

Selected Fiscal Years 1902-1983
(Millions)

Year	Total	Direct						Payments to other governments
		Total direct [a]	Current operation	Capital outlay	Assistance and subsidies	Interest	Insurance trust [b]	
1902	$188	$136	$114	$2	$10	$10	–	$52
1913	388	297	218	48	17	14	–	91
1922	1,397	1,085	562	302	122	45	$54	312
1927	2,047	1,451	762	492	43	83	71	596
1932	2,829	2,028	982	786	83	114	63	801
1934	3,461	2,143	985	619	356	119	64	1,318
1936	3,862	2,445	1,192	634	416	124	79	1,417
1938	4,598	3,082	1,503	701	448	128	302	1,615
1940	5,209	3,555	1,570	737	517	130	601	1,654
1942	5,343	3,563	1,827	642	466	122	505	1,780
1946	7,066	4,974	2,701	368	663	84	1,158	2,092
1950	15,082	10,864	4,450	2,237	1,891	109	2,177	4,217
1952	15,834	10,790	5,173	2,658	1,402	144	1,413	5,044
1954	18,686	13,008	5,886	3,347	1,486	193	2,096	5,679
1956	21,686	15,148	6,758	4,564	1,531	311	1,984	6,538
1958	28,080	19,991	8,161	5,946	1,813	396	3,675	8,089
1960	31,596	22,152	9,534	6,607	2,015	536	3,461	9,443
1961	34,693	24,578	10,384	6,865	2,044	584	4,701	10,114
1962	36,402	25,495	11,290	7,214	2,118	635	4,238	10,906
1963	39,583	27,698	12,449	8,110	2,112	721	4,306	11,885
1964	42,583	29,616	13,492	8,820	2,175	765	4,364	12,968
1965	45,639	31,465	14,930	9,307	2,236	822	4,170	14,174
1966	51,123	34,195	16,855	10,193	2,301	894	3,952	16,928
1967	58,760	39,704	20,201	11,544	2,665	1,026	4,268	19,056
1968	66,254	44,304	23,379	12,210	2,960	1,128	4,626	21,950
1969	74,227	49,448	27,052	12,701	3,509	1,275	4,911	24,779
1970	85,055	56,163	30,971	13,295	4,387	1,499	6,010	28,892
1971	98,840	66,200	35,846	14,736	5,531	1,761	8,327	32,640
1972	109,255	72,496	39,790	15,286	6,337	2,135	8,950	36,759
1973	118,836	78,014	44,838	14,677	6,897	2,434	9,167	40,822
1974	132,134	86,193	50,803	15,417	6,521	2,863	10,590	45,941
1975	158,882	106,905	60,793	17,307	6,673	3,272	18,860	51,978
1976	180,926	123,069	68,175	18,009	7,290	4,140	25,455	57,858
1977	191,225	128,765	75,683	16,964	7,556	5,136	23,426	62,460
1978	203,832	136,545	86,153	16,064	8,341	5,493	20,495	67,287
1979	224,666	148,691	94,533	19,124	8,878	6,048	20,107	75,975
1980	257,812	173,308	108,131	23,325	9,818	7,053	24,981	84,504
1981	291,527	198,348	122,794	24,286	10,889	8,157	32,221	93,180
1982	310,358	211,615	133,152	23,466	10,867	9,400	34,730	98,743
1983	334,019	233,132	144,018	23,351	11,875	11,708	42,180	100,887

[a] Includes expenditures of liquor stores in alcoholic beverage monopoly states, and utility expenditures where applicable.

[b] Cash payments of contributory employee retirement, unemployment compensation, sickness and other cash benefit social insurance programs. Includes withdrawals of retirement contributions.

Source: Department of Commerce, Bureau of the Census.

E7. State Payments to Local Governments by Function

Selected Fiscal Years 1902-1983

(Millions)

Year	Total	Specified function				General local government support
		Education	Highways	Public welfare	Other	
1902	$52	$45	$2	—	—	$5
1913	91	82	4	—	—	5
1922	312	202	70	$4	$1	35
1927	596	292	197	6	3	98
1932	801	398	229	28	6	140
1934	1,318	434	247	211	281	145
1936	1,417	573	285	245	151	163
1938	1,516	656	317	346	17	180
1940	1,654	700	332	420	21	181
1942	1,780	790	344	390	32	224
1944	1,842	861	298	368	41	274
1946	2,092	953	339	376	67	357
1948	3,283	1,554	507	648	146	428
1950	4,217	2,054	610	792	279	482
1952	5,044	2,523	728	976	268	549
1954	5,679	2,930	871	1,004	274	600
1956	6,538	3,541	984	1,069	313	631
1958	8,089	4,598	1,167	1,247	390	687
1960	9,443	5,461	1,247	1,483	446	806
1961	10,114	5,963	1,266	1,602	462	821
1962	10,906	6,474	1,327	1,777	489	839
1963	11,885	6,993	1,416	1,919	545	1,012
1964	12,968	7,664	1,524	2,108	619	1,053
1965	14,174	8,351	1,630	2,436	654	1,102
1966	16,928	10,177	1,725	2,882	783	1,361
1967	19,056	11,845	1,861	2,897	868	1,585
1968	21,950	13,321	2,029	3,527	1,079	1,993
1969	24,779	14,858	2,109	4,402	1,275	2,135
1970	28,892	17,085	2,439	5,003	1,408	2,958
1971	32,640	19,292	2,507	5,760	1,823	3,258
1972	36,759	21,195	2,633	6,944	2,235	3,752
1973	40,822	23,316	2,953	7,532	2,741	4,280
1974	45,941	27,107	3,211	7,369	3,450	4,804
1975	51,978	31,110	3,225	8,102	4,412	5,129
1976	57,868	34,084	3,241	9,476	5,393	5,674
1977	61,074	36,964	3,631	8,756	5,350	6,373
1978	65,815	40,125	3,821	8,586	6,464	6,819
1979	74,482	46,206	4,149	8,653	7,250	8,224
1980	82,758	52,688	4,383	9,241	7,802	8,644
1981	91,307	57,257	4,751	11,025	8,704	9,570
1982	96,950	60,684	5,028	11,965	9,229	10,044
1983	99,544	63,118	5,277	11,342	9,443	10,364

Source: Department of Commerce, Bureau of the Census.

E8. State Payments to Other Governments by Function and State[a]

Fiscal Year 1983

(Millions)

State	Total	Specified function				General local government support
		Education	Highways	Public welfare	Other [b]	
Total	$100,886.9	$63,118.3	$5,277.4	$12,668.4	$9,458.6	$10,364.1
Alabama	1,285.3	1,020.6	111.8	5.0	80.8	67.1
Alaska	1,088.6	512.9	70.6	4.8	364.5	135.9
Arizona	1,384.6	869.7	171.7	1.0	38.5	303.6
Arkansas	688.5	510.3	64.0	.5	70.4	43.3
California	17,950.5	9,381.5 [c]	668.5	5,205.5 [d]	1,426.4 [e]	1,268.6 [f]
Colorado	1,265.8	784.2	24.7	257.1	182.0	17.8
Connecticut	853.3	588.2	20.8	53.4	91.2	99.6
Delaware	213.8	191.4	3.9	.4	18.2	—
Florida	3,654.9	3,038.3	128.3	—	192.3	296.0
Georgia	1,963.2	1,609.5	76.7	3.9	256.9	16.1
Hawaii	26.9	—	.8	4.2	3.7	18.2
Idaho	320.2	242.1	37.0	—	17.1	24.0
Illinois	3,635.5	2,597.4	261.0	130.9	252.3	393.8
Indiana	1,956.5	1,130.9	187.1	201.7	80.2	356.6
Iowa	1,300.2	901.3	160.5	23.8	80.6	134.0
Kansas	736.4	629.9	44.7	.5	33.3	27.9
Kentucky	1,257.1	1,054.6	56.9	—	145.6	—
Louisiana	1,602.4	1,217.1	48.4	.6	122.7	214.2
Maine	332.6	258.4	15.6	10.3	18.3	29.9
Maryland	1,718.5	889.3	339.0	21.2	316.8	152.3
Massachusetts	2,441.4	1,165.8	64.1	121.5	471.0 [e]	619.0
Michigan	3,837.8	1,920.0	466.6	177.9	666.2 [e]	607.1
Minnesota	2,251.3	1,083.1	170.5	356.2	140.3	501.1
Mississippi	970.2	703.1	84.0	.6	31.9	150.7
Missouri	1,281.2	1,064.8	83.0	7.3	121.9	4.2
Montana	267.4	210.6	6.7	7.0	22.7	20.4
Nebraska	507.1	272.3	76.0	23.2	60.5	75.0
Nevada	478.7	289.7	13.9	6.8	9.0	159.3
New Hampshire	136.5	70.5	12.3	—	18.4	35.3
New Jersey	4,145.2	1,923.2	64.8	746.0	225.6	1,185.7
New Mexico	936.1	685.5	12.0	—	22.1	216.4
New York	10,783.6	4,898.3 [c]	204.3	3,682.7 [d]	1,118.0 [e]	880.3 [f]
North Carolina	2,578.8	1,997.2	54.1	126.6	255.0	146.1
North Dakota	375.5	279.6	41.2	9.0	10.5	35.1
Ohio	4,298.4	2,653.6	388.7	544.6	279.3	432.2
Oklahoma	1,302.1	1,065.0	136.6	11.3	79.2	10.0
Oregon	1,020.7	626.9	92.3	2.6	141.7	157.1
Pennsylvania	4,193.0	2,585.5	202.9	522.2	820.0	62.3
Rhode Island	264.4	197.1	.4	39.1	9.9	17.9
South Carolina	1,060.3	832.6	82.9	11.8	41.2	91.8
South Dakota	167.9	105.6	6.5	.4	9.9	45.9
Tennessee	1,065.8	744.4	125.3	7.0	63.1	126.0
Texas	4,598.2	4,456.1 [c]	9.6	—	90.6	41.8
Utah	580.6	518.8	25.0	2.9	32.9	1.0
Vermont	130.3	103.4	12.5	6.1	8.1	.2
Virginia	1,790.8	1,265.7	77.8	159.5	265.2	22.6
Washington	2,245.1	1,811.1	92.0	17.3	256.8	67.9
West Virginia	665.6	627.8	—	—	19.3	18.4
Wisconsin	2,872.3	1,326.6	161.1	154.6	311.4	918.5
Wyoming	405.6	206.7	18.3	.1	64.9	115.6

---

[a] Includes payments of $1,764.8 million to Federal government, mostly for state share of supplemental security income program; remainder to local governments.

[b] Largely health and hospitals, corrections, housing, and transportation.

[c] Includes payments, in millions, of $1,494 for redistribution of Federal funds to school districts, and of $1,075 for community college grants in California; of $4,658 for general school support, and $207 for community college support in New York; and of $3,469 available school foundation funds for distribution to school districts, and of $376 for community colleges in Texas.

[d] Includes payments, in millions, of $2,676 in aid to local governments for families with dependent children in California; and $1,195 for aid to families with dependent children, $659 for vendor payments to New York City Hospital Corporation, and $354 for welfare medical assistance in New York.

[e] Includes payments, in millions, of $852 for health aid in California; of $243 for transit subsidies in Massachusetts; of $341 for mental health aid in Michigan; and of $169 for health aid, $162 for transit subsidies, and $99 for municipal overburden aid in Texas.

[f] Includes payments, in millions, of $491 for business investment tax relief, and of $442 for shared motor vehicle license taxes in California; and of $880 for state revenue sharing distribution in New York.

Source: Department of Commerce, Bureau of the Census.

E9. State Direct Expenditures for Education by State

Fiscal Year 1983

(Millions)

		State institutions of higher education			Other education [b]			
State	Total	Total	Current operation [a]	Capital outlay	Total	Current operation	Capital outlay	Assistance and subsidies
Total	$44,584.4	$36,496.1	$33,577.8	$2,918.3	$8,088.3	$4,780.1	$518.1	$2,790.1
Alabama	1,176.7	854.9	722.1	132.8	321.8	235.5	60.0	26.3
Alaska	411.5	247.6	206.7	41.0	163.9	128.6	33.2	2.1
Arizona	683.0	595.1	540.3	54.8	87.9	60.4	2.1	25.4
Arkansas	435.2	331.5	305.2	26.3	103.7	84.2	5.3	14.2
California	4,540.2	3,943.1	3,662.4	280.7	597.1	365.1	1.1	230.9
Colorado	789.2	728.0	694.9	33.1	61.2	29.9	1.6	29.7
Connecticut	486.9	373.8	353.3	20.5	113.1	79.6	7.6	25.9
Delaware	231.2	200.2	175.2	25.0	30.9	23.1	.7	7.1
Florida	1,038.3	865.1	807.2	57.9	173.2	104.5	9.9	58.8
Georgia	951.9	824.4	755.9	68.4	127.5	91.8	2.9	32.8
Hawaii	709.3	274.9	247.0	27.9	434.4	402.3	29.6	2.5
Idaho	181.0	161.5	138.0	23.5	19.5	14.8	.9	3.9
Illinois	1,664.8	1,348.6	1,235.0	113.6	316.2	155.6	21.4	139.3
Indiana	1,254.3	1,043.4	954.4	89.0	210.8	107.4	14.5	88.9
Iowa	674.0	583.4	546.2	37.3	90.6	47.0	4.0	39.6
Kansas	494.8	447.8	415.7	32.1	47.0	27.4	1.1	18.6
Kentucky	792.8	621.3	589.2	32.2	171.5	132.1	12.3	27.1
Louisiana	1,075.6	823.6	692.9	130.7	251.9	181.6	16.5	53.9
Maine	204.8	164.1	152.8	11.3	40.7	19.9	.5	20.3
Maryland	907.8	693.8	624.7	69.1	214.0	156.4	5.6	52.1
Massachusetts	720.6	576.7	551.9	24.8	143.8	107.0	.4	36.5
Michigan	1,895.8	1,651.5	1,551.9	99.6	244.3	116.2	.7	127.4
Minnesota	975.0	857.5	812.1	45.4	117.5	61.3	4.3	51.9
Mississippi	436.5	354.9	333.3	21.6	81.5	48.1	3.0	30.4
Missouri	688.3	598.4	545.0	53.4	89.9	59.6	1.8	28.5
Montana	173.4	136.2	128.7	7.4	37.3	24.1	4.6	8.5
Nebraska	333.7	296.8	280.2	16.6	37.0	23.9	1.4	11.6
Nevada	170.6	150.8	123.6	27.2	19.7	14.1	([c])	5.6
New Hampshire	155.3	139.5	134.6	4.9	15.8	9.5	([c])	6.3
New Jersey	972.5	737.7	702.8	34.9	234.8	123.4	1.8	109.5
New Mexico	413.0	367.2	339.0	28.1	45.8	33.6	1.6	10.6
New York	3,046.0	2,068.6	1,923.8	144.9	977.4	361.2	3.7	612.5
North Carolina	1,127.3	964.7	886.1	78.6	162.6	110.9	22.2	29.5
North Dakota	218.7	196.0	182.8	13.2	22.7	13.3	.5	8.9
Ohio	1,977.1	1,820.4	1,622.6	197.8	156.6	56.1	41.0	59.6
Oklahoma	890.6	765.4	710.1	55.3	125.2	85.8	11.5	27.9
Oregon	504.2	449.7	421.8	27.9	54.5	31.5	.7	22.3
Pennsylvania	1,541.1	951.2	887.6	63.5	589.9	172.3	66.7	350.9
Rhode Island	243.6	171.6	163.7	8.0	72.0	50.0	1.0	21.0
South Carolina	712.8	567.0	551.1	15.9	145.8	115.6	8.0	22.2
South Dakota	136.7	120.9	115.6	5.3	15.8	11.9	.3	3.6
Tennessee	906.5	710.2	652.9	57.3	196.4	161.0	11.2	24.2
Texas	2,985.8	2,713.7	2,441.6	272.1	272.1	187.3	4.4	80.3
Utah	510.5	461.2	424.7	36.5	49.2	36.0	4.6	8.6
Vermont	163.6	136.8	127.4	9.4	26.8	13.5	([c])	13.3
Virginia	1,170.3	1,006.5	914.6	91.9	163.7	195.9	4.9	53.0
Washington	1,182.2	971.5	911.3	60.2	210.6	74.3	82.1	54.3
West Virginia	353.6	294.0	278.7	15.4	59.5	46.8	2.6	10.1
Wisconsin	1,150.6	1,019.4	940.6	78.7	131.2	73.9	1.8	55.4
Wyoming	125.1	113.8	98.6	15.1	11.3	4.7	.3	6.4

[a] Includes $4,551.2 million for auxiliary enterprises such as dormitories and athletic events.

[b] Includes support of local public schools, state administration and services, tuition grants, aid to private schools, and special programs.

[c] Less than $50,000.

Source: Department of Commerce, Bureau of the Census.

E10. State Direct Expenditures for Highways by State[a]

Fiscal Year 1983
(Millions)

State	Total	Regular highway facilities			Toll highway facilities		
		Total	Current operation	Capital outlay	Total	Current operation	Capital outlay
Total	$21,153.4	$19,960.7	$7,090.5	$12,870.2	$1,192.6	$701.5	$491.1
Alabama	402.7	402.7	133.6	269.1	—	—	—
Alaska	290.7	228.1	63.3	164.8	62.6	55.9	6.7
Arizona	201.7	201.7	80.5	121.2	—	—	—
Arkansas	227.8	227.8	106.1	121.6	—	—	—
California	1,167.3	1,108.2	408.8	699.4	59.0	29.9	29.1
Colorado	298.3	298.3	140.6	157.7	—	—	—
Connecticut	246.8	234.3	101.2	133.1	12.5	12.3	.2
Delaware	110.5	97.6	38.3	59.3	12.8	3.8	9.0
Florida	828.0	765.3	169.1	596.1	62.7	26.7	36.0
Georgia	701.4	701.4	167.9	533.5	—	—	—
Hawaii	106.6	106.6	24.2	82.3	—	—	—
Idaho	123.1	123.1	16.8	106.3	—	—	—
Illinois	993.9	908.7	280.5	628.2	85.2	42.5	42.6
Indiana	359.8	331.5	123.0	208.5	28.3	13.2	15.1
Iowa	336.1	335.5	122.6	212.9	.6	.5	.1
Kansas	252.9	234.7	93.7	140.9	18.2	9.3	8.9
Kentucky	583.9	521.6	178.5	343.1	62.3	8.2	54.1
Louisiana	775.6	775.6	157.1	618.5	—	—	—
Maine	147.7	128.5	71.9	56.7	19.2	9.4	9.7
Maryland	420.9	383.6	164.1	219.5	37.3	17.0	20.3
Massachusetts	380.2	338.0	92.0	246.0	42.2	32.7	9.5
Michigan	412.4	408.0	159.5	248.4	4.4	4.1	.3
Minnesota	429.9	429.9	152.1	277.8	—	—	—
Mississippi	272.4	272.4	91.8	180.6	—	—	—
Missouri	412.5	412.5	165.1	247.4	—	—	—
Montana	161.6	161.6	39.5	122.2	—	—	—
Nebraska	196.4	196.4	65.5	131.0	—	—	—
Nevada	150.2	150.2	49.0	101.2	—	—	—
New Hampshire	130.3	120.0	58.8	61.2	10.3	5.2	5.0
New Jersey	577.7	409.1	104.9	304.1	168.6	132.6	36.1
New Mexico	312.9	312.9	100.7	212.2	—	—	—
New York	1,199.3	1,068.7	275.4	793.3	130.6	95.2	35.4
North Carolina	571.0	560.5	316.9	243.6	10.5	8.7	1.8
North Dakota	107.7	107.7	37.9	69.8	—	—	—
Ohio	714.5	663.8	248.6	415.2	50.6	29.3	21.3
Oklahoma	353.0	340.1	106.2	233.9	12.9	12.2	.7
Oregon	252.0	251.8	80.0	171.8	.2	.2	—
Pennsylvania	1,179.6	1,083.1	738.4	344.7	96.5	58.7	37.8
Rhode Island	58.2	56.8	17.6	39.2	1.3	1.3	.0
South Carolina	187.9	187.9	127.0	60.9	—	—	—
South Dakota	121.7	121.7	37.4	84.3	—	—	—
Tennessee	394.4	394.4	106.4	287.9	—	—	—
Texas	1,554.9	1,547.2	449.4	1,097.8	7.7	3.5	4.2
Utah	171.2	171.2	32.7	138.5	—	—	—
Vermont	80.1	80.1	35.7	44.4	—	—	—
Virginia	701.4	670.0	319.4	350.6	31.4	12.0	19.3
Washington	625.1	468.1	83.0	385.1	157.0	69.2	87.7
West Virginia	367.0	359.4	119.0	240.4	7.6	7.6	—
Wisconsin	316.9	316.9	194.4	122.6	—	—	—
Wyoming	185.4	185.4	44.2	141.2	—	—	—

[a] Includes streets, highways, and structures necessary for their use; snow and ice removal; bridges and levees.

Source: Department of Commerce, Bureau of the Census.

E11. State Direct Expenditures for Public Welfare by State

Fiscal Year 1983

(Millions)

State	Total	Cash assistance payments			Vendor payments	State welfare institutions	Other
		Total	Categorical assistance programs[a]	Other			
Total	$44,876.1	$9,083.6	$7,883.7	$1,199.9	$27,529.3	$304.7	$7,958.5
Alabama	547.7	125.9	125.9	—	313.5	—	108.3
Alaska	168.2	47.0	46.5	.5	50.9	17.8	52.6
Arizona	265.5	67.4	59.1	8.3	100.0	2.4	95.6
Arkansas	391.5	48.2	34.2	14.0	258.9	—	84.4
California	4,794.6	—	—	—	3,976.5	27.3	790.7
Colorado	329.8	—	—	—	234.6	5.4	89.8
Connecticut	788.8	227.2	225.0	2.2	457.7	14.6	89.3
Delaware	63.6	30.5	26.9	3.6	19.6	13.5	([b])
Florida	1,141.7	238.8	235.5	3.3	695.4	—	207.5
Georgia	1,007.6	184.9	184.9	—	626.1	—	196.5
Hawaii	284.3	108.3	88.4	19.9	131.1	—	44.9
Idaho	121.1	24.9	24.9	—	55.5	1.8	38.9
Illinois	3,062.2	1,083.6	846.6	237.0	1,478.5	11.7	488.4
Indiana	635.5	3.2	3.2	([b])	564.1	14.5	53.7
Iowa	605.7	138.1	129.8	8.2	342.0	19.1	106.5
Kansas	488.6	119.0	96.0	23.0	250.5	2.5	116.6
Kentucky	749.4	135.5	135.5	—	452.9	—	161.0
Louisiana	917.8	136.6	132.9	3.7	577.9	—	203.3
Maine	350.6	65.5	65.2	.3	244.2	2	40.6
Maryland	1,003.0	248.8	244.5	4.3	568.9	—	185.4
Massachusetts	2,073.9	496.5	429.3	67.2	1,102.3	18.4	456.7
Michigan	3,357.9	1,345.0	1,029.9	315.1	1,456.8	13.5	542.6
Minnesota	840.6	5.6	—	5.6	788.7	8.9	37.5
Mississippi	424.6	56.5	56.5	—	286.5	—	81.6
Missouri	798.4	215.7	190.3	25.4	433.7	2.8	146.2
Montana	144.6	25.3	25.3	([b])	76.3	4.4	38.6
Nebraska	262.2	56.2	55.7	.5	154.1	15.6	36.3
Nevada	102.3	11.5	11.4	.1	63.5	—	27.3
New Hampshire	164.8	31.3	31.3	—	79.2	3.7	50.7
New Jersey	1,127.8	—	—	—	915.4	12.7	199.7
New Mexico	217.8	45.3	45.3	—	95.9	4.0	72.6
New York	3,246.8	—	—	—	2,752.6	4.6	489.6
North Carolina	724.9	186.1	158.9	27.3	462.3	([b])	76.5
North Dakota	107.6	12.4	12.4	—	88.6	.9	5.7
Ohio	2,153.4	640.2	640.2	—	1,369.1	11.9	132.2
Oklahoma	708.6	124.2	122.0	2.2	389.2	11.1	184.2
Oregon	441.4	100.3	92.4	7.9	169.4	—	171.7
Pennsylvania	2,990.6	1,143.7	766.2	377.5	1,155.5	10.5	680.9
Rhode Island	338.2	65.1	65.1	—	220.8	4.6	47.6
South Carolina	440.9	75.2	75.2	([b])	254.9	—	110.7
South Dakota	114.9	19.0	19.0	—	64.9	2.2	28.8
Tennessee	688.4	82.8	82.8	—	474.8	—	130.8
Texas	1,924.4	289.8	289.8	([b])	1,168.7	6.2	459.8
Utah	250.1	57.7	53.7	4.0	105.8	—	86.6
Vermont	137.4	38.4	36.4	2.0	52.4	2.1	44.5
Virginia	704.0	173.5	173.5	—	488.3	—	42.2
Washington	918.4	262.4	228.6	33.8	403.6	9.0	243.4
West Virginia	297.5	56.7	54.8	1.9	137.6	2.8	100.5
Wisconsin	1,381.5	422.3	422.3	—	880.0	18.4	60.8
Wyoming	74.9	11.5	10.3	1.2	39.6	5.6	18.2

[a] Includes Aid to Families with Dependent Children and supplemental security income in those states with state-administered payments.

[b] Less than $50,000.

Source: Department of Commerce, Bureau of the Census.

E12. State Direct Expenditures for Hospitals by State[a]

Fiscal Year 1983

(Millions)

State	Total	State hospitals and institutions for the handicapped					Other hospitals [b]
		Total own institutions	Current operation			Capital outlay	
			Total	Mental institutions	Other [a]		
Total	$14,854.0	$14,662.5	$13,925.2	$8,325.0	$5,600.3	$737.3	$191.5
Alabama	334.9	334.9	308.5	123.4	185.0	26.4	—
Alaska	15.9	15.9	15.8	15.8	—	([c])	—
Arizona	114.0	108.0	106.1	42.5	63.7	1.8	6.0
Arkansas	109.5	106.4	105.1	73.8	31.3	1.4	3.1
California	1,063.0	1,062.9	1,058.6	476.5	582.1	4.4	—
Colorado	200.0	181.9	178.0	82.6	95.4	3.9	18.2
Connecticut	306.4	306.0	298.7	222.0	76.7	7.3	.4
Delaware	40.4	40.4	36.6	32.3	4.4	3.8	—
Florida	399.7	350.6	318.2	305.6	12.7	32.4	49.1
Georgia	285.7	285.7	277.8	204.6	73.2	7.9	—
Hawaii	114.0	113.6	93.7	20.0	73.7	19.9	.4
Idaho	30.0	19.2	18.7	18.7	—	.6	10.7
Illinois	469.0	451.4	437.0	335.3	101.7	14.4	17.6
Indiana	228.1	228.1	218.4	111.4	106.9	9.8	—
Iowa	258.5	257.9	224.2	93.1	131.1	33.8	.5
Kansas	166.2	166.2	159.6	84.2	75.4	6.6	—
Kentucky	139.1	139.1	127.3	56.9	70.4	11.8	—
Louisiana	466.5	466.5	453.1	145.2	307.9	13.5	—
Maine	37.3	37.3	36.8	36.8	—	.5	—
Maryland	492.7	492.7	472.6	174.2	298.5	20.1	—
Massachusetts	418.9	418.9	400.0	228.5	171.5	18.9	—
Michigan	754.1	752.8	698.8	407.2	291.5	54.0	1.3
Minnesota	310.9	308.3	298.9	130.9	168.0	9.4	2.6
Mississippi	144.3	144.1	141.1	69.3	71.8	3.0	.2
Missouri	267.8	267.2	252.2	158.8	93.4	15.0	.6
Montana	30.4	30.4	29.4	29.4	—	1.0	—
Nebraska	105.2	104.4	97.7	40.6	57.1	6.7	.8
Nevada	24.0	24.0	23.6	23.6	—	.5	—
New Hampshire	40.6	40.6	39.7	39.7	—	.9	—
New Jersey	431.3	425.9	411.9	304.4	107.4	14.0	5.4
New Mexico	112.0	112.0	105.7	31.8	73.9	6.2	—
New York	1,918.9	1,907.6	1,816.5	1,534.3	282.2	91.1	11.3
North Carolina	362.5	362.5	348.9	217.7	131.2	13.7	—
North Dakota	58.0	58.0	45.9	37.9	8.0	12.1	—
Ohio	717.9	717.9	675.1	338.9	336.2	42.8	—
Oklahoma	268.9	265.4	239.0	95.9	143.1	26.4	3.5
Oregon	173.6	173.6	169.2	64.9	104.3	4.3	—
Pennsylvania	790.7	789.7	771.7	639.6	132.2	18.0	1.0
Rhode Island	101.3	101.3	97.7	44.8	52.9	3.6	—
South Carolina	224.6	224.4	217.7	134.5	83.2	6.7	.2
South Dakota	23.9	23.9	23.6	23.6	—	.3	—
Tennessee	223.9	223.9	181.8	100.6	81.3	42.1	—
Texas	904.6	846.0	800.6	417.2	383.3	45.4	58.6
Utah	93.5	93.5	87.5	28.2	59.4	6.0	—
Vermont	23.9	23.9	22.6	22.6	—	1.3	—
Virginia	522.6	522.6	478.0	205.7	272.3	44.6	—
Washington	207.5	207.5	188.2	129.1	59.2	19.3	—
West Virginia	93.0	93.0	91.4	33.4	58.0	1.5	—
Wisconsin	206.1	206.1	200.8	113.4	87.4	5.3	—
Wyoming	28.1	28.1	25.0	23.6	1.5	3.1	—

[a] Includes general hospitals, sanitariums, and hospitals and institutions for special diseases.
[b] Nongovernmental.
[c] Less than $50,000.
Source: Department of Commerce, Bureau of the Census.

E13. Federal Aid Received by the States by Function[a]

Selected Fiscal Years 1902-1983

(Millions)

Year	Total	Public welfare	Highways	Education [b]	Employment security administration	Health and hospitals [c]	Natural resources [d]	Airports [d]	General revenue sharing	All other
1902	$3	$1	–	$1	–	–	–	–	–	$1
1913	6	1	–	3	–	–	–	–	–	2
1922	99	1	$79	10	–	–	–	–	–	9
1927	107	1	81	11	–	–	–	–	–	14
1932	222	1	191	12	–	–	–	–	–	18
1942	802	369	169	137	57	–	–	–	–	69
1946	802	432	66	99	63	–	–	–	–	140
1948	1,643	731	303	320	152	–	–	–	–	137
1950	2,275	1,107	438	345	168	$95	–	–	–	122
1952	2,329	1,149	413	293	187	114	–	–	–	174
1954	2,668	1,426	542	277	198	88	–	–	–	137
1956	3,027	1,452	739	344	219	90	–	–	–	183
1958	4,461	1,793	1,496	492	280	114	–	–	–	286
1960	6,382	2,048	2,883	727	319	132	–	–	–	274
1962	7,108	2,449	2,746	985	423	158	–	–	–	346
1964	9,046	2,977	3,652	1,152	437	209	154	24	–	441
1965	9,874	3,133	3,987	1,393	457	222	172	28	–	480
1966	11,743	3,574	3,972	2,654	506	270	205	20	–	542
1967	13,616	4,353	4,033	3,500	553	314	235	23	–	604
1968	15,228	5,240	4,198	3,891	619	382	262	27	–	609
1969	16,907	6,477	3,201	4,121	681	427	284	41	–	675
1970	19,252	7,818	4,431	4,554	769	508	309	38	–	826
1971	22,754	9,553	4,814	5,468	959	532	350	34	–	1,044
1972	26,791	12,289	4,871	5,984	1,148	601	393	32	–	1,473
1973	31,361	13,653	4,648	6,430	1,276	608	437	72	$2,272	1,965
1974	31,632	13,320	4,503	6,720	1,295	738	472	101	2,045	2,438
1975	36,148	14,247	5,260	7,879	1,521	1,102	599	121	2,066	3,352
1976	42,013	16,867	6,262	8,661	1,658	1,235	642	96	2,102	4,489
1977	45,899	18,723	6,363	9,035	1,833	1,532	637	70	2,217	5,480
1978	50,200	20,007	6,301	9,819	1,887	1,833	703	149	2,255	7,245
1979	54,548	22,313	7,015	10,710	1,928	1,988	784	135	2,261	7,415
1980	61,892	24,681	8,860	12,765	2,050	2,309	851	150	2,278	7,948
1981	67,868	28,892	9,369	14,100	2,362	2,601	986	130	1,118	8,310
1982	66,026	31,510	8,304	13,149	2,352	2,510	956	85	([e])	7,160
1983	68,985	32,949	8,927	13,208	2,531	2,869	965	106	([e])	7,430

---

[a] Excludes value of any aid in kind rather than cash, such as free transfers of surplus property or of commodities.

[b] Includes aid for training of defense workers, 1942-1944; from 1954 to 1962, includes Federal reimbursement for atomic research by state universities, previously classified as "all other"; from 1963, atomic research is again included in "all other."

[c] Included in "all other" for 1902-1948.

[d] Prior to 1963 included in "all other."

[e] Federal general revenue sharing program for states ended in fiscal year 1981.

Source: Department of Commerce, Bureau of the Census.

E14. Total State Revenue by Source and State

Fiscal Year 1983
(Millions)

State	Total	From own sources						Intergovernmental	
		Total own sources [a]	General revenue			Liquor stores [c]	Insurance trust	From Federal	From local
			Total	Taxes [b]	Charges and miscellaneous				
Total	$357,660.6	$284,933.1	$217,752.2	$171,440.0	$46,312.2	$2,819.2	$61,971.3	$68,985.5	$3,742.1
Alabama	5,250.2	4,025.4	3,180.5	2,341.2	839.3	134.1	710.8	1,200.7	24.1
Alaska	5,246.8	4,861.5	4,485.4	2,046.1	2,439.3	—	376.1	385.3	.1
Arizona	3,969.2	3,398.5	2,533.6	2,060.3	473.3	—	856.8	492.3	78.4
Arkansas	2,739.1	2,028.9	1,644.8	1,337.9	306.9	—	384.1	706.3	3.9
California	43,768.2	34,900.6	26,104.8	22,259.9	3,844.9	—	8,754.7	8,686.1	181.6
Colorado	4,203.0	3,397.1	2,447.5	1,752.1	695.4	—	949.7	797.0	8.9
Connecticut	4,707.2	3,846.6	3,298.0	2,537.7	760.3	—	533.1	857.2	3.4
Delaware	1,315.3	1,100.2	950.4	639.3	311.1	—	146.1	212.3	2.8
Florida	10,569.1	8,606.1	7,093.5	6,224.7	868.8	—	1,505.9	1,884.7	78.3
Georgia	6,991.7	5,071.5	4,144.3	3,504.2	640.1	—	927.2	1,903.2	17.1
Hawaii	2,307.8	1,912.1	1,541.0	1,150.5	390.5	—	371.1	394.1	1.6
Idaho	1,349.0	1,053.8	788.0	620.0	167.9	40.5	225.3	292.0	3.2
Illinois	15,119.9	12,053.3	8,970.9	7,420.4	1,550.5	—	3,082.4	2,990.6	75.9
Indiana	6,166.4	4,880.4	4,134.0	3,195.7	938.3	—	746.4	1,271.6	14.4
Iowa	4,106.3	3,292.9	2,511.0	2,014.3	496.7	133.0	648.9	776.4	37.1
Kansas	2,989.8	2,383.4	1,941.2	1,565.6	375.6	—	442.1	595.7	10.8
Kentucky	5,364.2	4,192.1	3,350.7	2,601.9	748.8	—	841.4	1,159.2	12.9
Louisiana	6,946.6	5,617.8	4,437.9	3,029.0	1,408.9	—	1,179.9	1,318.7	10.1
Maine	1,684.8	1,259.6	1,010.0	780.1	230.0	48.4	201.1	407.4	17.9
Maryland	6,597.7	5,168.8	4,573.7	3,468.2	1,105.5	—	553.6	1,394.3	34.6
Massachusetts	9,383.4	7,226.5	6,297.8	5,155.6	1,142.2	—	925.8	1,942.7	214.2
Michigan	16,097.1	12,648.0	9,029.8	7,022.7	2,007.1	406.8	3,211.4	3,091.5	357.7
Minnesota	8,074.3	6,565.5	5,331.8	4,319.5	1,012.3	—	1,233.7	1,421.4	87.3
Mississippi	3,346.3	2,497.0	1,934.2	1,537.8	396.4	111.2	451.6	838.2	11.1
Missouri	5,319.0	4,118.4	3,302.9	2,640.3	662.6	—	815.5	1,176.0	24.6
Montana	1,399.9	1,054.0	786.9	513.7	273.2	43.1	224.1	337.3	8.5

(Continued)

E14. Total State Revenue by Source and State—Continued

Fiscal Year 1983
(Millions)

State	Total	From own sources						Intergovernmental	
			General revenue						
		Total own sources [a]	Total	Taxes [b]	Charges and miscellaneous	Liquor stores [c]	Insurance trust	From Federal	From local
Nebraska	1,880.8	1,419.1	1,317.5	987.1	330.4	–	101.6	429.7	32.0
Nevada	1,696.1	1,443.6	913.1	779.3	133.8	–	491.7	240.3	12.2
New Hampshire	1,167.0	877.2	585.6	329.5	256.1	152.3	139.3	266.8	23.1
New Jersey	12,603.9	10,410.5	8,087.5	6,128.0	1,959.5	–	2,146.1	1,993.7	199.6
New Mexico	3,342.7	2,592.1	2,164.7	1,166.0	998.7	–	427.4	722.8	27.9
New York	35,850.9	27,251.4	19,295.8	16,178.0	3,117.8	–	6,334.5	7,147.7	1,451.7
North Carolina	7,662.0	6,004.4	4,851.8	4,028.5	823.3	–	1,152.6	1,560.3	97.3
North Dakota	1,329.7	1,053.8	881.6	526.0	355.6	–	172.2	261.5	14.4
Ohio	17,682.4	15,060.0	8,672.0	6,734.0	1,938.0	332.4	6,055.6	2,484.3	138.1
Oklahoma	4,805.1	3,896.7	3,336.6	2,622.5	714.1	–	454.7	888.9	19.5
Oregon	4,695.7	3,789.9	2,695.4	1,783.7	911.7	150.0	944.5	864.2	41.6
Pennsylvania	17,776.3	14,263.2	10,205.5	8,430.3	1,775.2	591.7	3,466.0	3,458.5	54.6
Rhode Island	1,834.5	1,428.6	1,156.0	726.4	429.6	–	265.5	393.1	12.9
South Carolina	4,597.8	3,712.6	2,757.2	2,112.6	644.6	–	633.7	863.0	22.1
South Dakota	961.5	691.3	549.6	324.6	225.0	–	141.7	261.0	9.2
Tennessee	4,783.4	3,466.6	2,858.6	2,246.3	612.3	–	608.0	1,287.3	29.5
Texas	17,400.3	14,243.8	11,781.6	9,019.1	2,762.5	–	2,462.2	3,148.5	8.0
Utah	2,441.9	1,903.9	1,391.6	974.1	417.5	65.8	446.5	526.3	11.7
Vermont	900.1	640.7	528.8	358.1	170.7	28.6	83.2	255.7	3.8
Virginia	7,539.8	6,115.9	4,846.5	3,553.2	1,293.3	252.6	1,016.8	1,350.4	73.5
Washington	8,352.7	6,830.2	4,960.1	4,191.2	768.9	224.4	1,645.8	1,419.9	102.6
West Virginia	3,201.7	2,584.6	1,818.5	1,470.3	348.2	71.2	694.9	612.2	4.8
Wisconsin	8,544.6	6,859.0	5,239.7	4,296.6	943.1	–	1,619.3	1,657.0	28.6
Wyoming	1,597.4	1,233.9	1,032.5	735.9	296.6	33.1	168.3	360.3	3.2

---

[a] Includes utility revenues of $2,390.4 million for 14 states, not shown separately.
[b] Excludes unemployment compensation taxes included in insurance trust revenue, shown separately in Table E47.
[c] Represents sales revenues, not net profits.
Source: Department of Commerce, Bureau of the Census.

E15. Total State Revenue by Source

Selected Fiscal Years 1902-1983

(Millions, except per capita)

Year	Total	From own sources						Intergovernmental		Per capita [a]	
		Total own sources [b]	General revenue			Insurance trust [d]	Liquor stores [e]	From Federal	From local	Total	Taxes
			Total	Taxes [c]	Charges and miscellaneous						
1902	$192	$183	$181	$156	$25	–	$2	$3	$6	$2.46	$2.00
1913	376	360	360	301	59	–	–	6	10	3.92	3.14
1922	1,360	1,234	1,128	947	181	$106	–	99	27	12.49	8.70
1927	2,152	1,994	1,857	1,608	249	137	–	107	51	18.28	13.66
1932	2,541	2,274	2,156	1,890	266	118	–	222	45	20.50	15.25
1942	6,870	6,012	4,274	3,903	370	1,366	373	802	56	51.67	29.36
1952	16,815	14,330	10,944	9,857	1,087	2,462	924	2,329	156	108.87	63.82
1954	18,834	15,951	12,417	11,089	1,328	2,560	974	2,668	215	117.96	69.45
1956	22,199	18,903	15,093	13,375	1,718	2,791	1,019	3,027	269	133.78	80.60
1958	26,191	21,427	17,008	14,919	2,089	3,361	1,058	4,461	302	152.24	86.72
1960	32,838	26,094	20,618	18,036	2,583	4,347	1,128	6,382	363	184.52	101.35
1962	37,595	30,115	23,677	20,561	3,116	5,304	1,134	7,108	373	204.53	111.86
1964	45,167	35,703	28,184	24,243	3,942	6,324	1,195	9,046	417	238.50	128.01
1966	55,246	43,000	34,511	29,380	5,131	7,128	1,361	11,743	503	284.52	151.31
1968	68,460	52,525	43,197	36,400	6,797	7,771	1,557	15,228	707	345.37	183.63
1970	88,939	68,691	57,507	47,962	9,545	9,437	1,748	19,252	995	440.38	237.48
1971	97,233	73,424	61,290	51,541	9,749	10,320	1,814	22,754	1,054	473.05	250.75
1972	112,344	84,362	70,651	59,870	10,780	11,806	1,905	26,791	1,191	539.53	287.53
1973	129,808	97,108	80,432	68,069	12,363	14,690	1,985	31,361	1,339	616.93	323.51
1974	140,815	107,645	89,157	74,207	14,950	16,439	2,049	31,632	1,538	662.91	349.34
1975	157,033	119,206	96,784	80,155	16,629	20,293	2,129	36,148	1,680	732.23	373.76
1976	183,821	139,104	107,401	89,256	18,145	29,508	2,196	42,013	2,704	848.63	412.06
1977	204,426	155,799	120,499	101,085	19,414	32,365	2,244	45,890	2,737	834.71	462.20
1978	225,011	171,550	135,638	113,261	22,377	32,562	2,388	50,200	3,261	1,018.17	512.50
1979	247,059	189,972	150,961	124,963	25,998	35,370	2,504	54,548	2,539	1,105.94	559.39
1980	276,962	212,636	169,265	137,075	32,190	39,301	2,765	61,892	2,434	1,225.83	606.69
1981	310,828	240,042	187,374	149,738	37,636	48,041	2,805	67,868	2,918	1,360.39	655.35
1982	330,899	261,732	205,945	162,607	43,338	50,848	2,854	66,026	3,139	1,433.95	704.66
1983	357,661	284,933	217,752	171,440	46,312	61,971	2,819	68,986	3,742	1,534.97	735.77

[a] Based on population, excluding armed forces overseas and District of Columbia, January 1, each year.

[b] Includes utility revenues of $692 million in 1977, $962 million in 1978, $1,137 million in 1979, $1,304 million in 1980, $1,823 million in 1981, $2,085 million in 1982, and $2,390 million in 1983, not shown separately. Prior to 1977, utility revenues included in charges and miscellaneous general revenue.

[c] Excludes unemployment compensation taxes included in insurance trust revenue and shown in Table E17.

[d] Collections from employers and employees for financing unemployment compensation, accident and sickness, workmen's compensation, retirement, and similar social insurance programs.

[e] Gross receipts from the sale of liquor and associated products in state alcoholic beverage monopoly systems.

Source: Department of Commerce, Bureau of the Census. Per capita computations by Tax Foundation.

E16. Percentage Distribution of State Tax Collections by Source

Selected Fiscal Years 1902-1984

Year	Total tax collections	General sales, use, or gross receipts	Motor vehicle fuel sales	Tobacco products sales	Alcoholic beverage sales and licenses	Motor vehicle and operators' licenses	Income			Property	Death and gift	Severance	Other
							Total	Individual	Corporation				
1902	100.0	–	–	–	(a)	–	–	–	–	52.6	(a)	–	47.4
1913	100.0	–	–	–	.7[b]	1.7	–	–	–	46.5	(a)	–	51.2
1922	100.0	–	1.4	–	–	16.0	10.7	4.5	6.1	36.7	7.0	–	28.2
1927	100.0	–	16.1	–	–	18.7	10.1	4.4	5.7	23.0	6.6	–	25.5
1932	100.0	.4	27.9	1.0	.1	17.7	8.1	3.9	4.2	17.4	7.8	1.0	18.7
1934	100.0	8.7	28.5	1.3	4.1	15.4	6.5	4.0	2.5	13.8	4.7	1.1	15.9
1936	100.0	13.9	26.2	1.7	6.3	13.8	10.2	5.8	4.3	8.7	4.5	1.3	13.5
1938	100.0	14.3	24.8	1.8	7.2	11.5	12.2	7.0	5.3	7.8	4.5	1.9	14.0
1940	100.0	15.1	25.3	2.9	7.7	11.7	10.9	6.2	4.7	7.8	3.4	1.6	13.6
1942	100.0	16.2	24.1	3.3	8.0	11.0	13.3	6.4	6.9	6.8	2.8	1.6	12.9
1944	100.0	17.7	16.8	3.9	8.0	9.7	18.7	7.8	11.0	6.0	2.7	1.7	14.9
1946	100.0	18.2	17.9	4.0	9.5	8.9	16.8	7.9	9.0	5.0	2.9	1.8	14.9
1948	100.0	21.9	18.7	5.0	7.4	8.8	16.1	7.4	8.7	4.1	2.7	1.9	13.4
1950	100.0	21.1	19.5	5.2	6.3	9.5	16.5	9.1	7.4	3.9	2.1	2.7	13.3
1952	100.0	22.6	19.0	4.6	5.3	9.4	17.8	9.3	9.5	3.8	2.1	2.8	12.8
1954	100.0	22.9	20.0	4.2	4.9	9.9	16.0	9.1	7.0	3.5	2.2	2.8	13.5
1956	100.0	22.7	20.1	3.8	4.7	9.7	16.9	10.3	6.7	3.5	2.3	2.7	13.6
1958	100.0	23.5	19.6	4.1	4.3	9.5	17.2	10.3	6.8	3.6	2.4	2.5	13.4
1960	100.0	23.8	18.5	5.1	4.1	8.7	18.8	12.2	6.5	3.4	2.3	2.3	12.9
1962	100.0	24.9	17.8	5.2	3.6	8.1	19.6	13.3	6.4	3.1	2.5	2.2	12.9
1964	100.0	25.1	16.7	4.9	4.1	7.9	21.1	14.1	7.0	3.0	2.7	2.0	12.5
1966	100.0	26.8	15.7	5.2	3.8	7.6	21.5	14.6	6.9	2.8	2.8	1.9	11.8
1968	100.0	28.7	14.2	5.2	3.5	6.8	24.0	17.1	6.9	2.5	2.4	1.7	10.9
1970	100.0	29.6	13.1	4.8	3.2	5.7	26.9	19.1	7.8	2.3	2.1	1.4	10.9
1971	100.0	30.0	12.9	4.9	3.2	5.7	26.3	19.7	6.6	2.2	2.1	1.4	11.2
1972	100.0	29.4	12.1	4.7	3.0	5.6	29.1	21.7	7.4	2.1	2.2	1.3	10.6
1973	100.0	29.1	11.8	4.6	2.9	5.3	30.9	22.9	8.0	1.9	2.1	1.2	10.2
1974	100.0	30.5	11.1	4.4	2.8	5.1	31.1	23.0	8.1	1.8	1.9	1.7	9.8
1975	100.0	30.9	10.3	4.1	2.6	4.9	31.8	23.5	8.3	1.8	1.8	2.2	9.6
1976	100.0	30.6	9.7	3.9	2.5	4.9	32.2	24.0	8.2	2.4	1.7	2.3	9.9
1977	100.0	30.6	9.0	3.5	2.3	4.5	34.3	25.2	9.1	2.2	1.8	2.1	9.7
1978	100.0	31.1	8.4	3.2	2.2	4.3	35.2	25.7	9.5	2.1	1.6	2.2	9.7
1979	100.0	31.6	8.0	2.9	2.1	4.1	35.8	26.1	9.7	2.0	1.6	2.3	9.6
1980	100.0	31.5	7.1	2.7	1.9	3.9	36.8	27.1	9.7	2.1	1.5	3.0	9.3
1981	100.0	31.0	6.5	2.6	1.9	3.8	36.8	27.3	9.4	2.0	1.5	4.3	9.7
1982	100.0	31.0	6.4	2.4	1.8	3.7	36.7	28.1	8.6	1.9	1.4	4.8	9.8
1983	100.0	31.3	6.3	2.4	1.7	3.7	36.7	29.0	7.7	1.9	1.5	4.3	10.2
1984	100.0	31.8	6.3	2.1	1.6	3.5	37.8	30.0	7.9	2.0	1.1	3.7	10.1

[a] Unallocable, included in "Other."
[b] License taxes included in "Other."
Source: Computed by Tax Foundation from data in Table E17.

E17. State Tax Collections by Source

Selected Fiscal Years 1902-1938 and Fiscal Years 1940-1984[a]

(Millions)

Year	Total		General sales, use, or gross receipts	Motor vehicle fuel sales	Tobacco products sales	Alcoholic beverage sales and licenses	Motor vehicle and operators licenses
	Including unemployment	Excluding unemployment					
1902	([c])	$156	–	–	–	([e])	–
1913	([c])	301	–	–	–	$2[f]	$5
1922	([c])	947	–	$13	–	–	152
1927	([c])	1,608	–	259	–	–	301
1932	([c])	1,890	$7	527	$19	1	335
1934	([c])	1,979	173	565	25	81	305
1936	$2,641	2,618	364	687	44	166	360
1938	3,834	3,132	447	777	55	227	359
1940	4,157	3,313	499	839	97	255	387
1941	4,507	3,606	575	913	106	272	434
1942	4,979	3,903	632	940	130	313	431
1943	5,136	3,964	671	776	141	335	414
1944	5,390	4,071	720	684	159	324	394
1945	5,603	4,349	776	696	145	368	414
1946	5,971	4,937	899	886	198	469	439
1947	6,690	5,721	1,181	1,110	245	480	517
1948	7,802	6,743	1,478	1,259	337	499	593
1949	8,349	7,376	1,609	1,361	388	502	665
1950	8,958	7,930	1,670	1,544	414	497	755
1951	10,270	8,933	2,000	1,710	430	546	840
1952	11,295	9,857	2,229	1,870	449	519	924
1953	11,922	10,552	2,433	2,019	469	544	1,012
1954	12,352	11,089	2,540	2,218	464	542	1,098
1955	12,735	11,597	2,637	2,353	459	550	1,184
1956	14,690	13,375	3,036	2,687	515	625	1,295
1957	16,041	14,531	3,373	2,828	556	650	1,368
1958	16,412	14,919	3,507	2,919	616	647	1,415
1959	17,495	15,848	3,697	3,058	675	684	1,492
1960	20,172	18,036	4,302	3,335	923	734	1,573
1961	21,374	19,057	4,510	3,431	1,001	774	1,641
1962	23,210	20,561	5,111	3,665	1,075	740	1,667
1963	25,109	22,117	5,539	3,851	1,124	883	1,780
1964	27,289	24,243	6,084	4,059	1,196	989	1,917
1965	29,120	26,126	6,711	4,300	1,284	1,050	2,021
1966	32,420	29,380	7,873	4,627	1,541	1,120	2,236
1967	34,836	31,926	8,923	4,837	1,615	1,182	2,311
1968	38,947	36,400	10,441	5,178	1,886	1,281	2,485
1969	44,481	41,931	12,443	5,644	2,056	1,379	2,685
1970	50,486	47,962	14,177	6,283	2,308	1,540	2,728
1971	54,031	51,541	15,473	6,628	2,536	1,650	2,953
1972	62,998	59,870	17,619	7,216	2,831	1,820	3,340
1973	72,564	68,069	19,793	8,058	3,112	1,957	3,636
1974	79,336	74,207	22,612	8,207	3,250	2,051	3,755
1975	85,290	80,155	24,780	8,255	3,286	2,110	3,941
1976	95,422	89,256	27,333	8,660	3,462	2,211	4,356
1977	109,608	101,085	30,896	9,088	3,500	2,297	4,587
1978	123,155	113,261	35,280	9,501	3,653	2,454	4,835
1979	136,669	124,908	39,505	9,980	3,640	2,580	5,155
1980	149,746	137,075	43,168	9,722	3,738	2,657	5,325
1981	167,227	149,738	46,412	9,734	3,893	2,826	5,695
1982	178,358	162,607	50,357	10,473	3,958	2,937	6,036
1983	192,067	171,440	53,639	10,793	4,001	2,967	6,289
1984	n.a.	196,795	62,564	12,396	4,149	3,161	6,921

---

[a] In 1945, 1943, and prior to 1942, includes all local shares of state-imposed taxes.
[b] In several states, individual and corporation income taxes are not separable.
[c] Unemployment tax not levied prior to 1936.

(Continued)

E17. State Tax Collections by Source —Continued

Selected Fiscal Years 1902-1938 and Fiscal Years 1940-1984

(Millions)

Income [b]			Property	Death and gift	Severance	Unemployment [f]	Other [d]	Year
Total	Individual	Corporation						
–	–	–	$82	([e])	–	–	$74	1902
–	–	–	140	([e])	–	–	154	1913
$101	$43	$58	348	$66	–	–	267	1922
162	70	92	370	106	–	–	410	1927
153	74	79	328	148	$19	–	353	1932
129	80	49	273	93	21	–	314	1934
266	153	113	228	117	34	$23	354	1936
383	218	165	244	142	58	702	440	1938
361	206	155	260	113	53	844	449	1940
422	225	197	268	118	53	901	445	1941
518	249	269	264	110	62	1,076	502	1942
633	293	340	259	109	75	1,172	547	1943
762	316	446	243	110	71	1,319	605	1944
810	357	453	276	136	83	1,254	643	1945
831	389	442	249	141	90	1,034	737	1946
869	418	451	261	165	94	969	799	1947
1,084	499	585	276	179	131	1,059	905	1948
1,234	593	641	276	176	201	973	963	1949
1,310	724	586	307	168	211	1,028	1,053	1950
1,492	805	687	346	196	222	1,337	1,151	1951
1,751	913	838	370	211	272	1,438	1,262	1952
1,779	969	810	365	222	286	1,370	1,423	1953
1,776	1,004	772	391	247	312	1,263	1,502	1954
1,831	1,094	737	412	249	306	1,138	1,616	1955
2,264	1,374	890	467	310	361	1,315	1,815	1956
2,547	1,563	984	479	338	388	1,510	2,003	1957
2,562	1,544	1,018	533	351	370	1,493	1,998	1958
2,765	1,764	1,001	566	347	394	1,647	2,171	1959
3,389	2,209	1,180	607	420	420	2,136	2,333	1960
3,621	2,355	1,266	631	501	451	2,317	2,496	1961
4,036	2,728	1,308	640	516	451	2,649	2,660	1962
4,461	2,956	1,505	688	595	468	2,992	2,728	1963
5,110	3,415	1,695	722	658	489	3,046	3,019	1964
5,586	3,657	1,929	766	731	503	2,994	3,171	1965
6,326	4,288	2,038	834	808	545	3,040	3,463	1966
7,136	4,909	2,227	862	795	577	2,910	3,688	1967
8,749	6,231	2,518	912	872	618	2,547	3,977	1968
10,707	7,527	3,180	981	996	630	2,550	4,410	1969
12,921	9,183	3,738	1,092	996	686	2,524	5,231	1970
13,577	10,153	3,424	1,126	1,104	733	2,490	5,761	1971
17,412	12,996	4,416	1,257	1,294	758	3,128	6,323	1972
21,012	15,587	5,425	1,312	1,431	850	4,495	6,908	1973
23,093	17,078	6,015	1,301	1,425	1,255	5,129	7,258	1974
25,461	18,819	6,642	1,451	1,418	1,741	5,135	7,712	1975
28,721	21,448	7,273	2,118	1,513	2,029	6,166	8,853	1976
34,667	25,493	9,174	2,260	1,805	2,168	8,523	9,817	1977
39,843	29,105	10,738	2,364	1,837	2,493	9,894	10,988	1978
44,750	32,622	12,128	2,490	1,973	2,893	11,761	11,996	1979
50,410	37,089	13,321	2,892	2,035	4,167	12,671	12,799	1980
55,038	40,895	14,143	2,949	2,229	6,379	17,489	14,584	1981
59,670	45,668	14,002	3,116	2,350	7,830	15,751	15,925	1982
62,942	49,789	13,153	3,281	2,545	7,405	20,627	17,578	1983
74,453	58,942	15,511	3,862	2,226	7,249	n.a.	19,814	1984

[d] Includes taxes on insurance, public utilities, pari-mutuels, corporation licenses, hunting and fishing licenses, documents and stock transfers, other, and unseparable.

[e] Unseparable, included in "Other."

[f] Licenses included in "Other."

Source: Department of Commerce, Bureau of the Census.

E18. State Tax Collections by Source and State

Excluding Unemployment Tax Collections

Fiscal Year 1984[a]

(Thousands)

State	Total	General sales, use, or gross receipts	Selective sales and gross receipts [b]	Licenses	Individual income [c]	Corporation net income	Property	Death and gift	Severance	Other taxes
Total	$196,795,039	$62,563,602	$33,237,356	$11,921,805	$58,942,227	$15,511,378	$3,861,655	$2,226,041	$7,248,943	$1,282,032
Alabama	2,704,250	735,318	777,217	150,679	623,173	223,816	57,768	9,456	119,525	7,298
Alaska	1,973,252	–	88,255	54,444	1,151	304,621	131,050	692	1,393,039	–
Arizona	2,525,812	1,140,734	357,495	161,653	528,275	197,363	127,757	12,535	–	–
Arkansas	1,541,361	562,686	284,475	110,043	434,021	106,241	4,682	7,850	27,125	4,238
California	25,617,718	8,787,026	2,290,244	908,311	9,238,455	3,218,856	1,041,682	115,669	–	17,475
Colorado	2,132,825	791,382	313,042	125,807	763,627	87,721	5,757	10,567	30,009	4,913
Connecticut	3,086,003	1,339,110	779,334	140,114	278,682	401,801	12	109,391	–	37,559
Delaware	712,596	–	93,247	200,478	343,451	44,857	–	10,621	–	19,942
Florida	7,329,368	3,980,949	1,750,485	453,504	–	365,446	149,256	78,729	157,823	393,176
Georgia	3,954,615	1,361,598	645,287	125,618	1,465,773	315,960	15,377	13,716	–	11,286
Hawaii	1,247,968	639,247	141,384	19,082	402,821	36,978	–	6,652	–	1,804
Idaho	687,244	241,819	119,454	68,547	227,763	25,374	233	2,807	1,247	–
Illinois	8,701,267	2,651,128	1,624,557	598,734	2,961,077	563,961	189,981	105,016	–	6,813
Indiana	4,043,446	1,969,547	511,908	152,983	1,214,975	129,939	20,154	42,419	1,521	–
Iowa	2,241,503	736,265	325,592	199,253	788,001	132,093	–	57,541	–	2,758
Kansas	1,789,628	518,907	279,581	115,828	567,469	136,665	24,117	30,071	116,990	–
Kentucky	2,798,662	754,320	505,123	146,467	710,474	198,261	229,616	42,831	210,704	866
Louisiana	3,131,667	885,447	522,220	219,939	407,101	262,100	2,753	40,020	792,087	–
Maine	920,273	315,373	189,205	72,226	261,956	52,004	14,692	13,271	–	1,546
Maryland	3,946,833	988,284	797,012	147,004	1,607,502	198,364	119,705	31,918	–	57,044
Massachusetts	5,839,414	1,248,045	744,560	174,354	2,790,067	729,634	3,298	127,138	–	22,318
Michigan	8,568,674	2,273,137	911,328	405,207	3,383,794	1,289,915	166,119	61,290	73,313	4,571
Minnesota	5,077,158	1,250,835	791,028	290,781	2,316,365	305,498	4,205	17,922	74,085	26,439
Mississippi	1,740,692	866,040	240,790	151,422	260,061	110,196	672	8,555	102,956	–
Missouri	3,053.002	1,328,464	393,592	230,194	903,604	165,652	5,753	24,314	26	1,403
Montana	583,341	–	134,730	52,477	170,346	35,396	38,797	5,960	144,761	874
Nebraska	1,068,742	374,541	221,976	85,031	304,318	66,909	2,623	6,829	4,539	1,976
Nevada	861,115	411,413	320,227	97,121	–	–	32,271	–	83	–
New Hampshire	423,465	–	195,994	60,065	22,244	95,664	16,238	11,702	56	21,502
New Jersey	7,137,452	2,054,059	1,735,761	505,702	1,767,684	830,106	42,870	171,363	–	29,907
New Mexico	1,377,444	578,387	204,279	82,209	74,862	53,399	13,903	2,956	367,449	–
New York	18,817,736	3,900,395	2,779,067	740,689	9,373,945	1,524,619	–	259,140	–	239,881
North Carolina	4,636,021	1,002,119	996,747	338,671	1,784,987	368,047	72,530	71,586	1,334	–

(Continued)

E18. State Tax Collections by Source and State—Continued

Excluding Unemployment Tax Collections

Fiscal Year 1984[a]

(Thousands)

State	Total	General sales, use, or gross receipts	Selective sales and gross receipts[b]	Licenses	Individual income[c]	Corporation net income	Property	Death and gift	Severance	Other taxes
North Dakota	684,399	204,342	100,316	58,133	73,951	43,712	1,867	2,525	199,553	–
Ohio	7,985,012	2,602,174	1,655,440	548,989	2,486,822	524,891	114,095	45,977	6,624	–
Oklahoma	2,661,981	456,679	442,414	260,720	657,831	97,223	–	31,667	703,738	11,709
Oregon	1,850,523	–	216,308	206,646	1,217,842	144,065	540	34,489	29,188	1,445
Pennsylvania	9,600,168	2,720,628	1,929,188	977,646	2,536,872	865,299	180,585	282,237	–	107,713
Rhode Island	809,986	247,786	168,651	30,642	285,141	59,274	6,287	10,079	–	2,126
South Carolina	2,384,926	798,896	479,281	111,672	795,481	159,334	8,883	18,752	–	12,627
South Dakota	358,773	179,179	111,345	30,823	–	17,881	–	10,635	8,910	–
Tennessee	2,511,631	1,356,733	542,630	250,843	54,723	226,242	–	37,107	3,335	40,018
Texas	9,829,191	3,803,548	2,579,020	1,130,297	–	–	22	97,544	2,218,760	–
Utah	1,196,687	529,091	141,349	53,250	386,052	45,035	373	3,121	38,416	–
Vermont	412,987	81,097	129,702	39,707	132,153	22,606	628	1,791	–	5,303
Virginia	4,064,368	832,982	863,043	247,017	1,760,732	242,706	31,347	26,299	1,424	58,818
Washington	4,542,268	2,725,534	735,643	234,985	–	–	690,597	20,236	31,148	104,125
West Virginia	1,713,819	786,689	326,970	89,606	394,690	92,173	1,363	18,292	–	4,036
Wisconsin	5,116,236	1,374,566	700,106	206,444	2,181,913	393,481	168,334	71,994	875	18,523
Wyoming	801,537	177,103	50,754	59,748	–	–	122,863	2,769	388,300	–

[a] Preliminary; unemployment tax collections are shown in Table E47.
[b] Includes collections of motor fuels, alcoholic beverages, tobacco products, insurance, public utilities, pari-mutuels, amusement, and other selective sales and gross receipts.
[c] Includes three states (Connecticut, New Hampshire, and Tennessee) where tax applies to limited income base (see Table E23).
Source: Department of Commerce, Bureau of the Census.

E19. Percentage Distribution of State Tax Collections by Source and State

Excluding Unemployment Tax Collections

Fiscal Year 1984

State	Total	General sales	Selective sales and gross receipts	Licenses	Income	Property	Other
Total	100.0	31.8	16.9	6.1	37.8	2.0	5.4
Alabama	100.0	27.2	28.7	5.6	31.3	2.1	5.1
Alaska	100.0	—	4.5	2.8	15.5	6.6	70.6 [a]
Arizona	100.0	45.2	14.2	6.4	28.7	5.1	.4
Arkansas	100.0	36.5	18.5	7.1	35.1	.3	2.5
California	100.0	34.3	8.9	3.5	48.6	4.1	.6
Colorado	100.0	37.1	13.5	5.9	39.9	.3	3.3
Connecticut	100.0	43.4	25.3	4.5	22.1	([b])	4.7
Delaware	100.0	—	13.1	28.1	54.5	—	4.3
Florida	100.0	54.3	23.9	6.2	5.0	2.0	8.6
Georgia	100.0	34.4	16.2	3.2	45.1	.4	.7
Hawaii	100.0	51.2	11.3	1.5	35.2	—	.8
Idaho	100.0	35.2	17.4	10.0	36.8	([b])	.6
Illinois	100.0	30.5	18.7	6.9	40.5	2.2	1.2
Indiana	100.0	48.7	12.7	3.8	33.3	.5	1.0
Iowa	100.0	32.8	14.5	8.9	41.0	—	2.8
Kansas	100.0	29.0	15.6	6.5	39.3	1.3	8.3
Kentucky	100.0	27.0	18.0	5.2	32.5	8.2	9.1
Louisiana	100.0	28.3	16.7	7.0	21.4	.1	26.5
Maine	100.0	34.3	20.6	7.8	34.1	1.6	1.6
Maryland	100.0	25.0	20.2	3.7	45.8	3.0	2.3
Massachusetts	100.0	21.4	12.8	3.0	60.3	.1	2.4
Michigan	100.0	26.5	10.6	4.7	54.5	1.9	1.8
Minnesota	100.0	24.6	15.6	5.7	51.6	.1	2.4
Mississippi	100.0	49.8	13.8	8.7	21.3	([b])	6.4
Missouri	100.0	43.5	12.9	7.5	35.0	.2	.9
Montana	100.0	—	23.1	9.0	35.3	6.7	25.9
Nebraska	100.0	35.0	20.8	8.0	34.7	.2	1.3
Nevada	100.0	47.8	37.2	11.3	—	3.7	—
New Hampshire	100.0	—	46.3	14.2	27.8	3.8	7.9
New Jersey	100.0	28.8	24.3	7.1	36.4	.6	2.8
New Mexico	100.0	42.0	14.8	6.0	9.3	1.0	26.9
New York	100.0	20.7	14.8	3.9	57.9	—	2.7
North Carolina	100.0	21.6	21.5	7.3	46.4	1.6	1.6
North Dakota	100.0	29.9	14.7	8.5	17.2	.3	29.4
Ohio	100.0	32.6	20.7	6.9	37.7	1.4	.7
Oklahoma	100.0	17.2	16.6	9.8	28.4	—	28.0
Oregon	100.0	—	11.7	11.2	73.6	([b])	3.5
Pennsylvania	100.0	28.3	20.1	10.2	35.4	1.9	4.1
Rhode Island	100.0	30.6	20.8	3.8	42.5	.8	1.5
South Carolina	100.0	33.5	20.1	4.7	40.0	.4	1.3
South Dakota	100.0	50.0	31.0	8.6	5.0	—	5.4
Tennessee	100.0	54.0	21.6	10.0	11.2	—	3.2
Texas	100.0	38.7	26.2	11.5	—	([b])	23.6
Utah	100.0	44.2	11.8	4.4	36.0	([b])	3.6
Vermont	100.0	19.6	31.4	9.6	37.5	.2	1.7
Virginia	100.0	20.5	21.2	6.1	49.3	.8	2.1
Washington	100.0	60.0	16.2	5.2	—	15.2	3.4
West Virginia	100.0	45.9	19.1	5.2	28.4	.1	1.3
Wisconsin	100.0	26.9	13.7	4.0	50.3	3.3	1.8
Wyoming	100.0	22.1	6.3	7.5	—	15.3	48.8

[a] Primarily severance tax collections.
[b] Less than .05%.
Source: Computed by Tax Foundation from data in Table E18.

E20. State Tax Collections by State

Excluding Unemployment Tax Collections[a]

Selected Fiscal Years 1939-1984[b]

(Thousands)

State	1939	1946	1950	1960	1970	1980	1984
Total	$3,076,387	$4,937,065	$7,929,881	$18,035,927	$47,961,994	$136,913,324	$196,795,039
Alabama	47,780	66,607	115,918	273,718	657,361	1,856,789	2,704,250
Alaska	–	–	–	27,110	85,899	1,437,607	1,973,252
Arizona	15,288	31,701	47,836	164,965	474,270	1,684,399	2,525,812
Arkansas	28,030	55,415	85,015	158,118	351,447	1,160,766	1,541,361
California	242,215	480,144	811,206	2,124,369	5,497,548	19,366,696	25,617,718
Colorado	31,360	51,268	89,455	192,542	470,060	1,490,853	2,132,825
Connecticut	40,258	55,783	105,636	238,124	741,789	1,839,678	3,086,003
Delaware	9,776	15,175	25,775	70,776	195,648	515,715	712,596
Florida	51,191	111,066	170,275	521,682	1,421,109	4,804,298	7,329,368
Georgia	42,128	79,769	124,648	369,080	941,334	2,728,961	3,954,615
Hawaii	–	–	–	124,230	340,450	998,383	1,247,968
Idaho	10,143	18,172	30,052	68,999	155,880	490,346	687,244
Illinois	183,247	256,819	380,270	836,372	2,868,694	7,073,077	8,701,267
Indiana	72,617	117,887	202,895	399,379	1,002,418	2,695,759	4,043,446
Iowa	61,071	82,127	146,437	265,787	628,327	1,746,828	2,241,503
Kansas	36,144	59,221	119,349	206,622	430,975	1,269,671	1,789,628
Kentucky	40,787	65,032	107,390	228,507	703,044	2,144,941	2,798,662
Louisiana	70,143	113,157	240,867	452,695	838,792	2,396,845	3,131,667
Maine	19,751	26,049	41,628	86,929	207,617	619,160	920,273
Maryland	35,895	57,523	131,464	343,579	1,082,058	2,760,818	3,946,833
Massachusetts	106,826	175,351	234,846	491,123	1,393,653	3,927,303	5,839,414
Michigan	139,610	238,113	393,056	913,920	2,345,090	5,947,650	8,568,674
Minnesota	75,775	99,050	188,610	352,583	1,020,953	3,202,581	5,077,158
Mississippi	27,288	57,943	87,451	194,300	485,755	1,257,932	1,740,692
Missouri	69,071	111,789	162,215	213,895	820,860	2,094,589	3,053,002
Montana	11,007	14,395	30,149	64,868	128,823	435,751	583,341
Nebraska	21,474	28,661	54,055	91,052	261,307	816,767	1,068,742
Nevada	3,554	5,375	10,953	44,885	149,128	476,604	861,115
New Hampshire	12,445	16,328	19,819	41,757	94,765	267,495	423,465
New Jersey	91,730	135,150	147,914	365,232	1,332,251	4,104,292	7,137,452
New Mexico	13,998	27,120	51,070	123,206	273,466	926,048	1,377,444
New York	416,207	668,718	891,783	1,961,008	6,116,519	12,716,772	18,817,736
North Carolina	69,169	137,544	212,728	459,373	1,190,220	3,215,348	4,636,021
North Dakota	11,235	21,196	39,210	60,760	121,646	371,861	684,399
Ohio	190,341	242,376	379,403	872,723	1,702,624	4,766,715	7,985,012
Oklahoma	55,721	104,883	158,232	275,379	502,121	1,776,044	2,661,981
Oregon	22,592	52,094	99,829	208,283	430,686	1,455,352	1,850,523
Pennsylvania	238,747	263,406	439,387	1,032,861	2,777,578	7,240,808	9,600,168
Rhode Island	14,162	25,284	38,297	86,095	228,674	550,787	809,986
South Carolina	28,646	61,133	90,019	235,478	543,678	1,678,049	2,384,926
South Dakota	14,879	18,887	37,923	52,993	112,705	270,518	358,773
Tennessee	40,553	67,065	149,782	304,590	686,936	1,886,992	2,511,631
Texas	111,375	170,921	315,117	792,800	1,975,087	6,758,706	9,829,191
Utah	15,365	26,181	43,613	100,405	251,596	785,755	1,196,687
Vermont	9,853	13,383	20,425	43,522	135,177	266,317	412,987
Virginia	47,365	79,625	147,081	291,664	955,726	2,743,325	4,064 368
Washington	57,474	134,872	201,560	460,770	1,028,028	2,917,445	4,542,268
West Virginia	43,616	62,252	94,029	180,119	384,993	1,219,492	1,713,819
Wisconsin	75,649	126,433	197,546	426,234	1,332,754	3,366,311	5,116,236
Wyoming	6,836	8,622	17,663	41,460	84,475	388,125	801,537

[a] Unemployment tax collections by state shown in Table E47.
[b] Data for 1939 not strictly comparable to other years.
Source: Department of Commerce, Bureau of the Census.

E21. Per Capita State Tax Collections by State

Excluding Unemployment Tax Collections

Selected Fiscal Years 1939-1984[a]

State	1939	1946	1950	1960	1970	1980	1984
Total	$23.81	$37.51	$53.63	$104.08	$239.16	$623.91	$835.52
Alabama	14.99	24.00	36.84	84.48	191.09	492.65	677.76
Alaska	—	—	—	123.23	290.20	3,540.90	3,946.51
Arizona	32.81	53.37	67.00	131.55	273.04	687.51	827.32
Arkansas	14.54	31.45	46.10	88.88	183.72	532.46	656.18
California	36.39	51.39	78.48	138.54	278.91	853.38	999.83
Colorado	28.20	45.94	69.08	111.32	217.13	537.83	671.12
Connecticut	23.91	31.53	51.99	95.44	247.26	590.59	978.44
Delaware	38.04	53.06	81.57	161.22	362.31	886.11	1,162.47
Florida	28.91	45.06	63.82	108.91	213.99	542.25	667.76
Georgia	13.63	25.58	37.49	94.59	206.84	533.31	677.51
Hawaii	—	—	—	200.37	453.93	1,091.13	1,201.12
Idaho	19.77	35.84	52.72	104.86	220.48	541.82	686.56
Illinois	23.30	33.79	43.86	83.86	259.87	629.89	755.91
Indiana	21.45	34.40	51.26	86.52	194.91	499.21	735.44
Iowa	24.49	35.58	56.80	96.83	224.00	601.94	770.28
Kansas	19.62	34.21	62.00	95.57	192.74	535.95	734.06
Kentucky	14.57	25.04	37.69	75.82	219.84	608.15	751.72
Louisiana	30.70	46.59	91.45	141.20	231.77	596.53	701.85
Maine	23.43	32.56	46.10	90.74	209.29	564.41	796.08
Maryland	20.33	27.44	56.45	112.61	279.75	665.58	907.53
Massachusetts	24.47	41.74	49.54	96.62	246.66	680.76	1,007.14
Michigan	27.61	43.49	62.07	117.88	267.06	645.99	944.21
Minnesota	27.52	39.04	64.26	104.38	271.67	788.81	1,219.88
Mississippi	12.83	27.72	41.94	89.87	218.81	517.88	670.01
Missouri	18.27	31.79	41.79	73.00	176.91	430.37	609.63
Montana	19.94	30.18	52.99	97.25	185.62	554.39	707.94
Nebraska	16.19	23.67	41.52	64.95	177.28	518.91	665.47
Nevada	33.85	36.07	69.76	160.88	310.68	678.92	945.24
New Hampshire	25.66	35.57	37.18	69.36	130.89	301.57	433.43
New Jersey	22.37	32.90	30.25	61.28	187.77	559.78	949.76
New Mexico	27.29	50.50	79.30	132.76	270.49	746.21	967.31
New York	30.80	53.52	59.88	118.00	337.84	720.58	1,061.05
North Carolina	20.11	38.93	54.39	102.04	236.58	573.55	751.99
North Dakota	17.36	38.82	65.68	96.91	195.89	566.00	997.67
Ohio	27.84	35.05	47.59	90.80	161.19	444.20	742.65
Oklahoma	23.98	51.72	75.17	119.68	198.08	614.12	807.15
Oregon	21.17	41.68	69.76	118.61	208.87	575.92	692.04
Pennsylvania	23.99	28.81	42.29	91.93	236.57	617.24	806.67
Rhode Island	20.41	32.58	47.81	100.81	245.36	592.88	841.98
South Carolina	15.62	31.61	44.37	99.44	211.55	572.32	722.70
South Dakota	22.93	32.62	60.16	78.05	168.72	392.62	508.18
Tennessee	14.38	23.30	46.29	85.87	176.27	430.82	532.46
Texas	17.99	25.04	41.34	85.08	178.82	505.13	614.75
Utah	28.72	44.30	65.00	114.49	240.30	574.80	724.39
Vermont	27.68	42.49	55.35	112.75	309.33	540.20	779.22
Virginia	17.95	24.94	44.68	74.23	207.14	527.87	721.14
Washington	33.85	61.14	87.86	163.22	307.52	743.11	1,044.44
West Virginia	23.86	36.45	48.72	96.22	220.50	649.36	877.98
Wisconsin	24.42	42.70	58.26	108.87	304.42	713.20	1,073.49
Wyoming	27.79	36.08	63.77	127.57	256.76	862.50	1,568.57

[a] Computations based on population as of July 1; data for 1939 not strictly comparable to other years.

Source: Department of Commerce, Bureau of the Census.

E22. Dates of Adoption of Major State Taxes by State

State	Individual income	Corporate income	General sales	Gasoline	Cigarettes	Distilled spirits [a]
Alabama	1933	1933	1936	1923	1935	—
Alaska	1949 [b]	1949	—	1946	1949	1945
Arizona	1933	1933	1933	1921	1935	1933
Arkansas	1929	1929	1935	1921	1929	1935
California	1935	1929	1933	1923	1959	1935
Colorado	1937	1937	1935	1919	1964	1933
Connecticut	1969 [b]	1915	1947	1921	1935	1937
Delaware	1917	1957	—	1923	1943	1933
Florida	—	1971	1949	1921	1943	1935
Georgia	1929	1929	1951	1921	1937	1937
Hawaii	1901	1901	1935	1932	1939	1939
Idaho	1931	1931	1965	1923	1945	—
Illinois	1969	1969	1933	1927	1941	1934
Indiana	1963	1963	1933	1923	1947	1933
Iowa	1934	1934	1933	1925	1921	—
Kansas	1933	1933	1937	1925	1927	1948
Kentucky	1936	1936	1960	1920	1936	1934
Louisiana	1934	1934	1938	1921	1932	1934
Maine	1969	1969	1951	1923	1941	—
Maryland	1937	1937	1947	1922	1958	1933
Massachusetts	1916	1919	1966	1929	1939	1933
Michigan	1967	1967	1933	1925	1947	—
Minnesota	1933	1933	1967	1925	1947	1934
Mississippi	1912	1921	1932	1922	1932	1966
Missouri	1917	1917	1934	1925	1955	1934
Montana	1933	1917	—	1921	1947	—
Nebraska	1967	1967	1967	1925	1947	1935
Nevada	—	—	1955	1923	1947	1935
New Hampshire	1923 [b]	1970	—	1923	1939	—
New Jersey	1976	1958	1966	1927	1948	1933
New Mexico	1933	1933	1933	1919	1943	1934
New York	1919	1917	1965	1929	1939	1933
North Carolina	1921	1921	1933	1921	1969	—
North Dakota	1919	1919	1935	1919	1927	1936
Ohio	1971	1971	1934	1925	1931	—
Oklahoma	1915	1931	1933	1923	1933	1959
Oregon	1930	1929	—	1919	1965	—
Pennsylvania	1971	1935	1953	1921	1937	—
Rhode Island	1971	1947	1947	1925	1939	1933
South Carolina	1922	1922	1951	1922	1923	1935
South Dakota	—	—	1933	1922	1923	1935
Tennessee	1931 [b]	1923	1947	1923	1925	1939
Texas	—	—	1961	1923	1931	1935
Utah	1931	1931	1933	1923	1923	—
Vermont	1931	1931	1969	1923	1937	—
Virginia	1916	1915	1966	1923	1960	—
Washington	—	—	1933	1921	1935	—
West Virginia	1961	1967	1933	1923	1947	—
Wisconsin	1911	1911	1961	1925	1939	1934
Wyoming	—	—	1935	1923	1951	—

[a] Excludes excises by the states that own and operate liquor stores, and by North Carolina where county stores operate under state supervision.

[b] Taxes are limited: Connecticut (capital gains and dividends); New Hampshire and Tennessee (interest and dividends). Alaska abolished its individual income tax in 1980.

Source: Advisory Commission on Intergovernmental Relations, and Commerce Clearing House.

E23. State Individual Income Tax Rates and Related Data[a]

As of July 1, 1985

State	Lowest bracket		Highest bracket		Maximum personal exemption and credit for dependents[b]			Federal income tax deductible
	Rate (percent)	To net income of	Rate (percent)	Income above	Married or head of family	Single	Each dependent	
Alabama[c]	2	$1,000	5	$6,000	$3,000	$1,500	$300	Yes
Arizona[c,d,e]	2	1,061	8	6,366	3,668	1,834	1,100	Yes
Arkansas	1	2,999	7	25,000	35[f]	17.5[f]	6[f]	No
California[c,d,e]	No tax	3,160	11	53,200	80[f]	40[f]	13[f]	No
Colorado[e]	3	1,420	8	14,151	1,700	850	850	Yes
Delaware	1.3	1,000	10.7	40,000	1,600[g]	800[g]	800[g]	Yes[h]
Georgia[c]	1	1,000	6	10,000	3,000	1,500	700	No
Hawaii[c]	No tax	1,000	11	61,000	2,000	1,000	1,000	No
Idaho[d]	2	1,000	7.5	5,000	Federal exemptions			No
Illinois	2.5	All	–	–	2,000	1,000	1,000	No
Indiana	3	All	–	–	2,000	1,000	1,000	No
Iowa[e]	.5	1,023	13	76,725	40	20	15	Yes
Kansas	2	2,000	9	25,000	2,000	1,000	1,000	Yes[h]
Kentucky	2	3,000	6	8,000	40[f]	20[f]	20[f]	Yes[h]
Louisiana[d]	2	10,000	6	50,000	9,000[i]	4,500[i]	1,000[i]	Yes
Maine[c,e]	1	4,200	10	50,000	2,000	1,000	1,000	No
Maryland	2	1,000	5	3,000	1,600	800	800	No
Massachusetts	(j)	(j)	(j)	(j)	4,400[j]	2,200[j]	700[h]	No
Michigan[k]	5.35	All	–	–	1,500	1,500	1,500	No
Minnesota[c,e,l]	1.7	1,200	9.9	30,800	140[f]	70[f]	70[f]	Yes
Mississippi	3	5,000	5	10,000	9,500	6,000	1,500	No
Missouri	1.5	1,000	6	9,000	2,400	1,200	400	Yes
Montana[e]	2	1,300	11	43,900	2,000	1,000	1,000	Yes
Nebraska			19 percent of taxpayer's Federal tax liability					No
New Jersey	2	20,000	3.5	50,000	2,000	1,000	1,000	No
New Mexico[c,d]	.7	2,000	7.8	200,000	Federal exemptions			No
New York[k]	2	1,000	13.75	23,000	1,700	850	850	No
North Carolina	3	2,000	7	10,000	2,200	1,100	800	No
North Dakota	2	3,000	9	50,000	Federal exemptions			Yes[h]
Ohio[k]	.903	5,000	9.025	100,000	1,300	650	650	No
Oklahoma[c,l]	.5	2,000	6	15,000	2,000	1,000	1,000	Yes[h]
Oregon[c,e,k]	4	500	10	5,000	2,000	1,000	1,000	Yes[h]

(Continued)

E23. State Individual Income Tax Rates and Related Data[a]—Continued

As of July 1, 1985

State	Lowest bracket		Highest bracket		Maximum personal exemption and credit for dependents[b]			Federal income tax deductible
	Rate (percent)	To net income of	Rate (percent)	Income above	Married or head of family	Single	Each dependent	
Pennsylvania[k]	2.35	All	–	–	–	–	–	No
Rhode Island			23.65 percent of taxpayer's Federal tax liability					No
South Carolina[c,e]	No tax	3,400	7	13,600	Federal exemptions			Yes[h]
Utah[c]	2.75	1,500	7.75	7,500	Federal exemptions			Yes
Vermont[k]			26.5 percent of taxpayer's Federal tax liability					No
Virginia	2	3,000	5.75	12,000	1,200	600	600	No
West Virginia[c,m]	2.1	4,000	13	120,000	1,600	800	800	No
Wisconsin[e,n]	3.4	3,900	10	51,600	40[f]	20[f]	20[f]	No
District of Columbia	2	1,000	11	25,000	Federal exemptions[o]			No

[a] In addition to the states listed, three states tax limited portions of personal income. Connecticut levies a 7% tax on capital gains and a graduated 6% to 13% tax on dividends and interest income for taxpayers with Federal adjusted gross income of $50,000 or more. New Hampshire imposes a 5% tax on dividends and certain interest income. Tennessee taxes income from dividends and interest at 6% (dividends from certain Tennessee corporations are taxed at 4%).

[b] Does not include exemptions or credits for age or blindness, to offset sales or property taxes paid, or for any other special purpose.

[c] Rates for the following states are for married persons filing jointly: Alabama, California, Georgia, Hawaii, Maine, Minnesota, New Mexico, Oklahoma, South Carolina, Utah, and West Virginia; separate rate schedules apply for single taxpayers and in some cases for heads of households. Rates for Arizona and Oregon are for single taxpayers; in the case of joint returns, the tax is twice the tax that would be due if taxable income of husband and wife were cut in half.

[d] Community property state in which, in general, half of community income is taxed to each spouse.

[e] Subject to annual adjustment for inflation. Brackets shown for Arizona, California, Iowa, Maine, and Montana are indexed for tax year 1984. Colorado suspended indexing for tax years 1983-1985. In Oregon, the personal exemption will be adjusted annually, beginning January 1, 1985. Wisconsin suspended indexing until 1986.

[f] Credit allowed in lieu of exemption.

[g] Beginning in 1986, the personal exemption is increased to $1,000 for each exemption.

[h] Amount of Federal income tax deduction is limited.

[i] Applies to allowable personal exemption and standard deduction.

[j] No tax is imposed on total income below $7,200 ($8,300 for 1986 and thereafter) for husband and wife or $4,400 ($5,000 for 1986 and thereafter) for single individuals. Above these amounts a 5% tax is levied on earned income and a 10% tax on interest, dividends, and net capital gains. An additional 7.5% surtax is imposed. Exemptions shown apply to earned income.

[k] Reductions are scheduled as follows: Michigan—rate declines to 5.1% on October 1, 1986, or sooner if certain tax collection requirements are met; New York—for 1986, rates will range from 2% on first $1,000 to 13.5% on taxable income over $26,000 and thereafter, the top rate will drop to 13% on taxable income over $26,000 and the personal exemption will rise to $900; Ohio—rates will decline to a range of .855% to 8.55% in 1986 and further in later years, contingent upon state's unemployment rate; Oregon—rates for 1986 will range from 3.5% on the first $500 to 9.75% on taxable income over $12,500 and thereafter to 3% and 9.5% on the same brackets; Pennsylvania—rate will decline to 2.2% in 1986; and Vermont—rate will drop to 26% of Federal tax liability on January 1, 1988, or earlier if deficit in the general fund is retired.

[l] Different rate schedules apply for taxpayers who choose to deduct Federal income tax in Minnesota and Oklahoma.

[m] A 12% surtax is imposed until June 30, 1985, on the tax liability of single individuals with taxable income above $10,000 and of persons filing jointly with taxable income above $20,000.

[n] Beginning in tax year 1986, new rate schedules apply for different categories of taxpayers. Rates for married persons filing jointly will range from 5% on the first $10,000 to 7.9% on taxable income over $40,000. The present personal exemption credit of $20 will be replaced with a $50 credit for each dependent.

[o] For heads of households, the personal exemption is twice the amount allowed for Federal income tax purposes.

Source: Commerce Clearing House.

E24. State Individual Net Income Tax Collections by State

Selected Fiscal Years 1939-1984[a]

(Thousands)

State	1939	1950	1960	1970	1980	1984
Total	$196,044	$724,435	$2,209,294	$9,182,862	$37,089,482	$58,942,227
Alabama	1,061	14,314[b]	27,360	85,081	396,570	623,173
Alaska	—	—	8,903	32,455	100,481	1,151[b]
Arizona	372	2,668	10,000	64,974	287,498	528,275
Arkansas	343	4,343	9,774	42,548	316,644	434,021
California	20,672	60,500	245,797	1,150,604	6,463,736	9,238,455
Colorado	1,361	11,287	34,542	129,097	461,325	763,627
Connecticut[c]	—	—	—	4,916	100,953	278,682
Delaware	1,085	7,398	26,393	68,486	235,763	343,451
Georgia	2,280	10,884	36,442	184,943	872,073	1,465,773
Hawaii	—	—	28,778	105,019	311,404	402,821
Idaho	520	5,374	20,195	36,662	159,138	227,763
Illinois	—	—	—	575,601	1,900,676	2,961,077
Indiana	—	—	—	216,384	556,709	1,214,975
Iowa	3,483	15,812	36,671	112,746	602,385	788,001
Kansas	1,325	8,313	24,000	78,423	336,061	567,469
Kentucky	1,941	11,025	51,686	121,423	505,832	710,474
Louisiana	2,344	18,768[d]	12,500	47,993	247,438	407,101
Maine	—	—	—	18,885	142,689	261,956
Maryland	570	18,267	85,010	413,366	1,097,009	1,607,502
Massachusetts	18,875	44,758	151,728	517,952	1,860,033	2,790,067
Michigan	—	—	—	415,345	1,916,626	3,383,794
Minnesota	8,097	37,351	89,328	345,733	1,262,697	2,316,365
Mississippi	861	4,487	7,639	44,162	150,296	260,061
Missouri	(e)	25,239[d]	37,659	129,654	603,319	903,604
Montana	435	3,687	10,707	38,871	135,012	170,346
Nebraska	—	—	—	44,444	235,821	304,318
New Hampshire[c,f]	745	1,119	1,581	3,462	10,474	22,244
New Jersey	—	—	—	17,643[f]	1,004,781	1,767,684
New Mexico	268	1,546	7,101[d]	35,730	46,846	74,862
New York	105,888	262,916	756,364	2,506,435	5,780,045	9,373,945
North Carolina	2,767	24,397	91,814	270,945	1,180,507	1,784,987
North Dakota	275	3,697	4,796	15,379	53,346	73,951
Ohio	—	—	—	—	1,039,728	2,486,822
Oklahoma	2,469	7,260	16,780	50,516	361,895	657,831
Oregon	3,338	29,460	94,641	213,053	867,976	1,217,842
Pennsylvania	—	—	—	—	1,671,842	2,536,872
Rhode Island	—	—	—	18,644	153,912	285,141
South Carolina	1,250	10,292	31,642	95,398	494,789	795,481
South Dakota	(e)	—	—	—	—	—
Tennessee[c]	1,386	3,045	5,218	12,113	30,800	54,723
Utah	680	4,111	16,234	61,335	265,327	386,052
Vermont	562	3,057	11,373	43,668	83,182	132,153
Virginia	2,161	23,993	77,314	282,769	1,103,006	1,760,732
West Virginia	1,311	—	—	40,061	252,362	394,690
Wisconsin	7,319	45,067	139,324	489,944	1,430,476	2,181,913

[a] Data for 1939 not strictly comparable to other years.
[b] In Alabama, 1950 data include corporate income taxes except on financial institutions; in Alaska, 1984 data reflect residual collections of repealed tax.
[c] In Connecticut tax applicable to income from capital gains only in 1970, to capital gains and dividends in 1980, and to capital gains, dividends, and interest in 1984; in Tennessee and New Hampshire, the tax is restricted to income from interest and dividends.
[d] Includes corporation income taxes.
[e] Included with corporation income taxes in Table E26.
[f] In New Hampshire a tax on commuters' income is included. In New Jersey, collections were only from New York and Pennsylvania commuters.

Source: Department of Commerce, Bureau of the Census.

E25. State Property Tax Collections by State

Selected Fiscal Years 1939-1984[a]

(Thousands)

State	1939		1956		1960		1970		1984
	Total	General	Total	General	Total	General	Total	General	Total
Total	$251,046	$179,881	$467,489	$203,011	$607,399	$231,497	$1,091,745	$359,262	$3,861,655
Alabama	5,273	5,273	10,631	10,631	13,220	13,220	22,853	22,596	57,768
Alaska	–	–	–	–	542 [b]	-	–	–	131,050
Arizona	2,938	2,938	14,794	12,839	28,470	25,250	67,822	59,983	127,757
Arkansas	3,437	3,437	318	78	321	68	870	99	4,682
California	11,188	1	101,510	–	125,459	–	233,480	–	1,041,682
Colorado	5,228	5,228	10,774	9,702	10,646	9,318	1,115	153	5,757
Connecticut	1,918	1,742	12	–	12	–	–	–	12
Delaware [c]	–	–	699	699	1,842	–	303	–	- –
Florida	2,074	2,074	9,417	168	18,629	44 [b]	33,623	–	149,256
Georgia	5,003	5,003	881	861	1,275	1,275	3,123	–	15,377
Hawaii	–	–	–	–	–	–	–	–	–
Idaho	1,501	1,501	2,410	2,384	2,572	2,546	750	711	233
Illinois	570	570	615	44	918	2 [b]	2,502	25 [b]	189,981
Indiana	7,279	6,188	15,083	9,658	9,967	2,784	22,780	743	20,154
Iowa	7,855	7,855	138	–	3,641	3,448	4,063	3,947	–
Kansas	4,852	4,852	13,412	12,911	7,949	6,653	10,353	8,961	24,117
Kentucky	6,334	6,334	13,867	(d)	17,080	1,193	26,577	2,256	229,616
Louisiana	7,250	7,250	11,094	11,094	14,880	14,880	26,935	26,935	2,753
Maine	5,082	5,082	1,083	1,081	1,650	–	3,767	3,135	14,692
Maryland	6,662	6,662	7,498	7,449	12,101	–	34,119	34,014	119,705
Massachusetts	18,029	18,029	153	–	270	–	349	–	3,298
Michigan	10,418	1,725	39,497	–	51,170	–	83,032	–	166,119
Minnesota	13,792	13,792	15,949	15,764	22,518	20,828	5,810	283	4,205
Mississippi	2,437	2,437	3,352	3,352	4,448	4,448	3,917	3,917	672
Missouri	5,795	5,795	9,880	4,434	11,224	5,068	2,815	2,815	5,753
Montana	2,005	2,005	4,434	4,434	6,247	6,247	8,090	8,090	38,797
Nebraska	5,518	5,518	24,182	23,371	23,173	25,893	2,006	–	2,623
Nevada	1,371	1,371	2,416	2,416	1,841	1,841	4,336	–	32,271
New Hampshire	2,316	2,137	2,064	2,060	2,366	–	3,485	8	16,238
New Jersey	26,643	11,328	3,023	–	2,700	–	49,755	–	42,870
New Mexico	1,838	1,838	6,045	6,045	8,234	8,234	14,469	13,172	13,903
New York	1,638	1,638	2,727	2,727	3,474	3,474	12,350	12,350	–
North Carolina	2,450	32	8,071	–	11,155	–	23,680	–	72,530
North Dakota	2,060	2,060	2,708	2,653	3,220	3,172	1,406	914	1,867
Ohio	6,527	4	27,594	3,620	46,691	12,086	58,563	6	114,095
Oklahoma	85	85	1 [b]		–	–	–	–	–
Oregon	–	–	21	–	21	–	2,881	–	540
Pennsylvania	12,188	–	1,526	–	1,656	–	32,009	–	180,585
Rhode Island	10	10	–	–	–	–	–	–	6,287
South Carolina	1,515	293	1,272	1,272	1,042	1,642	1,655	–	8,883
South Dakota	1,417	1,417	747	635	3	3	–	–	–
Tennessee	1,255	1,255	16 [b]	16 [b]	9 [b]	9 [b]		–	–
Texas	17,394	17,394	30,522	30,522	37,587	37,587	64,063	64,063	22
Utah	3,326	3,326	5,174	5,174	8,087	8,087	12,835	12,835	373
Vermont	641	22	351	26	339	–	225	10	628
Virginia	4,080	–	10,620	–	13,170	–	12,599	–	31,347
Washington	5,285	5,285	21,715	5,722	34,017	9,305	113,061	60,949	690,597
West Virginia	1,493	1,493	271	271	390	390	250	250	1,363
Wisconsin	14,101	6,627	22,612	2,792	30,423	–	72,317	6,287	168,334
Wyoming	705	705	6,310	6,105	6,750	6,576	10,752	9,755	122,863

[a] Data for 1939 not strictly comparable to other years.

[b] Back taxes only.

[c] For years 1956 and 1960 tax was collected locally for schools operated directly by the State Board of Education.

[d] Detailed data not available.

Source: Department of Commerce, Bureau of the Census.

E26. State Corporation Net Income Tax Collections by State

Selected Fiscal Years 1939-1984[a]
(Thousands)

State	1939	1950	1960	1970	1980	1984
Total	$134,895	$585,750	$1,179,924	$3,737,944	$13,321,381	$15,511,378
Alabama	934	885[b]	9,447	30,797	109,238	223,816
Alaska	—	—	1,692	5,301	565,329	304,621
Arizona	544	2,897	6,833	20,910	117,764	197,363
Arkansas	30[illegible]	7,809	8,862	26,228	83,714	106,241
California	20,230	74,546	240,064	587,577	2,507,183	3,218,856
Colorado	706	6,003	10,723	33,513	110,607	87,721
Connecticut	2,834	12,200	30,773	119,538	246,139	401,801
Delaware	—	—	7,478	13,446	40,553	44,857
Florida	—	—	—	—	371,405	365,446
Georgia	2,700	14,589	23,634	84,735	239,713	315,960
Hawaii	—	—	5,649	14,578	50,259	36,978
Idaho	877	3,297	5,778	11,125	42,604	25,374
Illinois	—	—	—	140,956	797,927	563,961
Indiana	—	—	—	8,597	179,191	129,939
Iowa	761	2,652	3,807	24,273	138,564	132,093
Kansas	867	3,456	8,434	19,258	149,517	136,665
Kentucky	1,518	8,305	20,240	39,459	158,846	198,261
Louisiana	2,891	([c])	18,331	34,770	249,338	262,100
Maine	—	—	—	8,257	45,086	52,004
Maryland	305	10,463	20,381	60,109	165,857	198,364
Massachusetts[d]	1,277	19,450	28,539	218,279	532,383	729,634
Michigan	—	—	—	194,602	910,732	1,289,915
Minnesota	6,492	15,568	39,840	79,832	381,217	305,498
Mississippi	852	7,637	13,460	19,949	64,369	110,196
Missouri	6,173[e]	([c])	10,000	21,287	135,103	165,652
Montana	395	1,678	4,671	9,696	45,623	35,396
Nebraska	—	—	—	8,550	57,579	66,909
New Hampshire	—	—	—	—	62,786	95,664
New Jersey	—	—	27,690	169,178[f]	497,205	830,106
New Mexico	279	1,255	([c])	8,072	46,272	53,399
New York	42,147	180,664	256,309	693,151	1,235,340	1,524,619
North Carolina	6,950	30,015	51,516	112,408	291,752	368,047
North Dakota	149	1,306	1,414	2,998	36,348	43,712
Ohio	—	—	—	—	517,394	524,891
Oklahoma	4,585	7,893	12,166	27,490	89,869	97,223
Oregon	1,484	17,017	22,442	39,880	177,425	144,065
Pennsylvania	15,141	64,214	142,086	529,770	861,682	865,299
Rhode Island	—	4,382	8,419	23,090	53,620	59,274
South Carolina	1,571	14,487	18,797	42,318	153,475	159,334
South Dakota	574[e]	143	395	780	3,292	17,881
Tennessee	1,784	10,443	21,392	59,633	198,222	226,242
Utah	1,024	2,584	5,671	11,790	40,377	45,035
Vermont	158	1,172	2,219	5,819	22,425	22,606
Virginia	2,077	18,458	31,715	67,369	193,847	242,706
West Virginia	—	—	—	3,872	32,889	92,173
Wisconsin	6,310	40,315	59,057	104,704	311,321	393,481

[a] Data for 1939 not strictly comparable to other years.
[b] Financial institutions only; other corporation income taxes are included with individual income taxes in Table E24.
[c] Unallocable, included with individual income taxes in Table E24.
[d] From 1939 to 1960 excludes corporation taxes measured in part by net income included with license taxes in Table E40; beginning in 1970, includes portion of corporation excise taxes and surtaxes measured by corporate excess. Financial institutions are included only in 1939.
[e] Includes individual income taxes.
[f] Includes unsegregable amount of business franchise tax.
Source: Department of Commerce, Bureau of the Census.

E27. State Corporation Income Tax Rates[a]

As of July 1, 1985

State	Flat rate or lowest bracket		Highest bracket		Minimum tax	Federal income tax deductible[b]
	Rate (percent)	To net income of	Rate (percent)	Net income over		
Alabama	5.0	All	–	–	–	Yes
Alaska	1.0	$9,999	9.4	$90,000	–	No
Arizona	2.5	1,000	10.5	6,000	–	Yes
Arkansas	1.0	3,000	6.0	25,000	–	No
California	9.6	All	–	–	$200	No
Colorado[c]	5.0	All	–	–	–	No
Connecticut	11.5[d]	All	–	–	100	No
Delaware	8.7	All	–	–	–	No
Florida	5.5	All[e]	–	–	–	No
Georgia	6.0	All	–	–	–	No
Hawaii[f]	5.85	25,000	6.435	25,000	–	No
Idaho	7.7	All	–	–	20[g]	No
Illinois	4.0[h]	All[e]	–	–	–	No
Indiana	3.0[i]	All	–	–	–	No
Iowa	6.0	25,000	12.0	250,000	–	Yes
Kansas	4.5[j]	All	–	–	–	No
Kentucky	3.0	25,000	6.0	100,000	–	No
Louisiana	4.0	25,000	8.0	200,000	–	Yes
Maine	3.5[k]	25,000	8.93	250,000	–	No
Maryland	7.0	All	–	–	–	No
Massachusetts	8.33[l]	All	–	–	228	No
Michigan	2.35[m]	All	–	–	–	No
Minnesota	6.0	25,000	12.0	25,000	–	No
Mississippi	3.0	5,000	5.0	10,000	–	No
Missouri	5.0[n]	All	–	–	–	Yes
Montana	6.75	All	–	–	50[o]	No
Nebraska	4.75	50,000	6.65	50,000	–	No
New Hampshire	8.25[p]	All	–	–	–	No
New Jersey	9.0[q]	All	–	–	–	No
New Mexico	4.8	1,000,000	7.2	2,000,000	–	No
New York	10.0[r]	All	–	–	250	No
North Carolina	6.0	All	–	–	–	No
North Dakota	3.0	3,000	10.5	50,000	–	Yes
Ohio	5.1	25,000	9.2	25,000	50	No
Oklahoma	5.0	All	–	–	–	No
Oregon	7.5	All	–	–	10	No
Pennsylvania	9.5	All	–	–	–	No
Rhode Island	8.0[s]	All	–	–	100	No
South Carolina	6.0	All	–	–	–	No
Tennessee	6.0	All	–	–	–	No
Utah	5.0	All	–	–	100	No
Vermont	6.0	10,000	9.0	250,000	75	No
Virginia	6.0	All	–	–	–	No
West Virginia	6.0[t]	50,000	7.0[t]	50,000	–	No
Wisconsin	7.9	All	–	–	–	No
District of Columbia	10.0[u]	All	–	–	100	No

[a] A special tax on financial institutions is levied in all states, based either on net income or generally on value of shares of capital stock.

[b] In general, states permitting Federal income tax deduction limit deductions to taxes paid on that part of income subject to own income tax.

[c] Tax reduced by up to $1,500 for 1988 tax year; up to $1,875 for 1989; and up to $2,375 for 1990 and thereafter.

[d] Additional tax imposed on capital stock and surplus to extent that it exceeds net income tax.

[e] For Florida an exemption of $5,000 and for Illinois $1,000 of net income allowed each corporation.

[f] Capital gains taxed at 3.08%.

[g] Each corporation pays additional $10.

[h] An additional 2.5% personal property replacement tax is levied.

[i] Applies to adjusted gross income. A supplemental 4% net income tax is imposed.

[j] A surtax of 2-1/4% imposed on taxable income in excess of $25,000.

[k] In addition, there is a tax equal to 15% of the Federal minimum tax for tax preferences.

[l] Corporations pay excise tax equal to greater of following: (a) $2.60 per $1,000 of value of Massachusetts tangible property not taxed locally or net worth allocated to Massachusetts, plus 8.33% of net income; or (b) $200, whichever is greater. Surtax of 14% is imposed.

[m] The first $40,000 of the tax base is exempt from tax. This exemption is reduced by $2 for every $1 that business income exceeds the exemption amount.

[n] Banking institutions subject to additional 7% tax.

[o] Minimum tax on small corporations is $10.

[p] Effective July 1, 1987, rate is reduced to 8%.

[q] All corporations pay additional tax on net worth. A 7-1/4% corporation income tax is imposed on entire net income of corporations deriving income from New Jersey other than those subject to or exempt from general income tax.

[r] Corporations subject to 10% net income tax on three alternative bases, whichever produces the greatest tax. There is also an additional tax on subsidiary capital.

[s] Tax on 8% of net income or 40¢ on each $100 of net worth if tax yield is greater.

[t] Rate on all net income will rise to 9.75% for tax periods beginning on or after July, 1987; higher rate will be phased down to 9% by July 1, 1992.

[u] A 5% surtax imposed.

Source: Commerce Clearing House.

E28. State General Sales Tax Collections by State[a]

Selected Fiscal Years 1939-1984[b]

(Thousands)

State	1939	1950	1960	1970	1980	1984
Total	$451,213	$1,670,028	$4,301,997	$14,177,082	$43,167,534	$62,563,602
Alabama	5,921	32,662	89,109	212,383	577,089	735,318
Arizona	3,571	16,138	64,164	173,739	814,588	1,140,734
Arkansas	4,937	23,116	54,571	108,719	371,825	562,686
California	88,365	321,560	714,991	1,756,935	6,695,242	8,787,026
Colorado	8,455	25,901	50,205	137,768	537,379	791,382
Connecticut	—	23,689	77,293	258,659	802,950	1,339,110
Delaware	—	13	—	—	—	—
Florida	—	23,516	171,335	658,197	2,252,113	3,980,949
Georgia	—	—	146,277	335,807	931,976	1,361,598
Hawaii	—	—	62,067	162,689	498,293	639,247
Idaho	—	—	—	41,679	137,114	241,819
Illinois	81,696	166,951	374,949	1,008,182	2,379,123	2,651,128
Indiana[c]	19,982	86,550	189,170	380,739	1,331,594	1,969,547
Iowa	15,423	55,741	80,680	223,464	502,055	736,205
Kansas	9,744	37,430	73,349	145,371	418,389	518,907
Kentucky	—	—	—	267,688	607,604	754,320
Louisiana	8,248	45,003	88,489	166,485	739,347	885,447
Maine	—	—	27,318	83,240	214,113	315,373
Maryland	—	28,378	74,093	236,843	712,815	988,284
Massachusetts	—	—	—	168,443	745,996	1,248,045
Michigan	51,838	204,864	363,221	828,491	1,706,728	2,273,137
Minnesota	—	—	—	195,620	650,138	1,250,835
Mississippi	6,296	24,540	71,792	227,930	671,086	866,040
Missouri	22,488	72,084	118,934	344,799	792,290	1,328,464
Nebraska	—	—	—	74,883	277,014	374,541
Nevada	—	—	12,905	54,710	182,925	411,413
New Jersey	—	—	—	355,613	1,180,267	2,054,059
New Mexico	3,440	17,384	40,948	85,709	402,909	578,387
New York	—	—	—	1,012,036	2,844,869	3,900,395
North Carolina	10,995	41,848	87,978	264,461	693,564	1,002,119
North Dakota	2,751	11,563	15,876	42,926	124,012	204,342
Ohio	47,864	133,016	265,201	658,759	1,445,788	2,602,174
Oklahoma	11,782	34,839	56,184	93,821	317,578	456,679
Pennsylvania	—	—	330,419	948,357	1,995,829	2,720,628
Rhode Island	—	5,799	24,666	78,324	169,061	247,786
South Carolina	—	—	67,705	192,552	576,489	798,896
South Dakota	4,158	17,048	15,748	47,736	147,171	179,179
Tennessee	—	42,507	104,923	241,151	982,251	1,356,733
Texas	—	—	—	552,561	2,536,805	3,803,548
Utah	3,725	14,014	28,592	90,976	324,744	529,091
Vermont	—	—	—	17,065	40,836	81,097
Virginia	—	—	—	210,045	595,060	832,982
Washington[c]	20,332	104,771	261,534	546,236	1,625,006	2,725,534
West Virginia[c]	38,125	51,911	85,039	181,710	598,512	786,689
Wisconsin	—	—	—	272,614	853,863	1,374,566
Wyoming	1,853	7,192	12,272	30,967	163,134	177,103

[a] Includes use tax collections. For information on sales tax rates, see Table E29.
[b] Data for 1939 not strictly comparable to other years.
[c] Includes business occupation taxes for Washington and West Virginia, and gross income tax collections for Indiana. Figures listed for 1960 and earlier years for Indiana refer to gross income tax collections only.

Source: Department of Commerce, Bureau of the Census.

E29. State General Sales Tax Rates[a]

As of July 1, 1985

State	Rate [b] (percent)	Taxation of food and drugs [c]		Local sales taxes levied [d]
		Food [e]	Prescription drugs	
Alabama	4	T	E	Yes
Arizona	5	E	E	Yes
Arkansas	4	T	E	Yes [g]
California	4.75	E	E	Yes
Colorado	3	E	E	Yes
Connecticut	7.5	E	E	No
Florida	5	E	E	Yes
Georgia	3	T	E	Yes
Hawaii	4	T	T	No
Idaho	4	T	E	No
Illinois	5	E	E	Yes
Indiana	5	E	E	No
Iowa	4	T	E	No
Kansas	3	T	E	Yes
Kentucky	5	E	E	No
Louisiana	4	E	E	Yes
Maine	5	E	E	No
Maryland	5	E	E	No
Massachusetts	5	E	E	No
Michigan	4	E	E	No
Minnesota	6	E	E	Yes
Mississippi	6	T	E	No
Missouri	4.225	T	E	Yes
Nebraska	3.5 [f]	E	E	Yes
Nevada	5.75 [g]	E	E	Yes
New Jersey	6	E	E	No
New Mexico	3.75	T	T	Yes
New York	4	E	E	Yes
North Carolina	3	T	E	Yes
North Dakota	4	E	E	Yes
Ohio	5	E	E	Yes
Oklahoma	3.25	T	E	Yes
Pennsylvania	6	E	E	No
Rhode Island	6	E	E	No
South Carolina	5	T	E	No
South Dakota	4	T	E	Yes
Tennessee	5.5	T	E	Yes
Texas	4.125	E	E	Yes
Utah	4.675 [f]	T	E	Yes
Vermont	4 [f]	E	E	No
Virginia	3	T	E	Yes
Washington	6.5	E	E	Yes
West Virginia	5	E	E	No
Wisconsin	5	E	E	No
Wyoming	3	T	E	Yes
District of Columbia	6	E	E	–

[a] In all but two of the states listed, tax is confined to retail or final sales; Hawaii and Mississippi also tax certain preretail sales at special low rates. Every state with a sales tax levies an accompanying use tax on imports from other states at a rate identical to that of the sales tax.

[b] Certain states tax retail sales of automotive vehicles and/or aircraft at lower levels.

[c] E = Exempt; T = Taxable.

[d] See Table F18 for information on local sales taxes.

[e] Exemptions generally apply only to food for consumption away from place of sale; all states tax restaurant meals, although Massachusetts and Vermont do so under separate taxes. Several states which are listed as taxing food, exempt farm products sold directly to consumers by producers.

[f] Nebraska's sales tax rate will increase to 4.5% on January 1, 1987; Utah's rate will drop to 4-38/64% on July 1, 1986; and Vermont's rate will drop to 3% on July 1, 1987.

[g] Combined state-local rate.

Source: Commerce Clearing House.

E30. State Motor Fuel Sales Tax Collections by State

Selected Fiscal Years 1939-1984[a]

(Thousands)

State	1939	1950	1960	1970	1980	1984
Total	$791,161	$1,544,436	$3,335,356	$6,282,916	$9,721,569	$12,395,562
Alabama	14,360	29,882	71,031	116,760	172,922	253,053
Alaska	–	–	3,686	10,372	26,175	32,169
Arizona	4,278	10,156	24,974	64,974	118,158	193,299
Arkansas	10,316	22,899	38,142	74,897	136,166	139,756
California	47,513	137,826	337,530	672,410	854,185	1,212,892
Colorado	7,599	20,559	37,515	71,801	113,442	188,739
Connecticut	9,470	18,682	45,786	99,191	153,155	197,507
Delaware	2,096	4,201	8,417	18,252	29,319	37,394
Florida	23,529	51,205	121,655	225,399	417,133	617,252
Georgia	20,530	47,376	84,044	154,699	330,485	372,751
Hawaii	–	–	14,577	17,723	34,778	34,556
Idaho	4,401	10,168	14,701	25,330	52,793	79,821
Illinois	38,099	56,339	141,865	311,313	388,097	533,166
Indiana	23,085	40,040	100,872	192,795	256,149	331,636
Iowa	13,883	27,325	60,359	100,831	167,463	196,128
Kansas	10,097	26,122	39,486	81,402	118,937	143,362
Kentucky	12,327	35,152	62,218	104,615	187,446	200,722
Louisiana	17,808	42,788	63,926	119,841	188,281	195,904
Maine	5,603	12,589	23,116	36,557	51,652	85,190
Maryland	10,373	23,117	55,831	111,326	186,658	290,259
Massachusetts	20,455	27,900	76,684	135,816	212,035	274,916
Michigan	28,421	46,871	146,345	273,735	473,593	564,998
Minnesota	17,921	34,193	56,807	122,880	204,955	332,616
Mississippi	10,584	23,361	46,540	88,502	127,647	122,439
Missouri	12,103	19,800	45,881	115,359	203,177	197,044
Montana	4,509	9,847	16,964	28,766	51,089	79,230
Nebraska	11,571	23,439	37,762	67,781	104,331	129,981
Nevada	1,235	3,618	8,192	24,054	34,625	71,610
New Hampshire	3,377	4,983	13,465	23,865	48,046	64,500
New Jersey	22,273	32,672	98,374	200,318	288,264	301,160
New Mexico	4,108	13,315	24,783	42,516	69,999	107,119
New York	67,201	90,095	215,245	374,821	474,798	422,232
North Carolina	23,852	52,836	99,134	213,709	295,143	398,634
North Dakota	2,542	4,776	11,197	19,819	33,488	53,754
Ohio	51,106	76,197	213,587	320,166	397,133	615,996
Oklahoma	14,362	36,393	58,533	90,867	129,545	145,453
Oregon	10,107	25,454	36,873	64,485	92,880	105,362
Pennsylvania	56,192	100,400	155,391	344,966	575,891	598,533
Rhode Island	3,910	6,224	15,113	27,699	39,260	45,410
South Carolina	11,768	25,248	50,876	87,238	173,412	237,422
South Dakota	3,936	6,588	14,531	24,012	41,809	57,567
Tennessee	19,170	41,684	76,276	130,625	226,785	290,029
Texas	44,217	76,432	185,307	312,349	480,946	515,494
Utah	3,622	7,687	20,816	37,805	74,074	87,947
Vermont	2,565	4,652	8,801	16,094	21,745	36,968
Virginia	17,218	42,728	76,771	146,477	275,141	324,973
Washington	15,514	37,333	60,482	140,878	254,637	338,610
West Virginia	9,520	16,878	34,470	49,944	101,467	159,612
Wisconsin	19,864	31,455	72,241	130,512	194,684	343,897
Wyoming	2,571	4,951	8,384	16,370	37,576	36,500

[a] Data for 1939 not strictly comparable to other years.

Source: Department of Commerce, Bureau of the Census.

E31. State Motor Fuel Tax Rates[a]

As of July 1, 1985

State	Rate per gallon (cents)	State	Rate per gallon (cents)
Alabama	11	Nebraska	16.4 [b,e]
Alaska	8	Nevada	14
Arizona	13 [b]	New Hampshire	14 [b]
Arkansas	13.5	New Jersey	8
California	9	New Mexico	11
Colorado	12	New York	8
Connecticut	16 [b]	North Carolina	12
Delaware	11	North Dakota	13
Florida	4 [b]	Ohio	12
Georgia	7.5 [c]	Oklahoma	10
Hawaii	15-18.5 [d]	Oregon	10 [b]
Idaho	14.5	Pennsylvania	12
Illinois	13	Rhode Island	13 [e]
Indiana	14	South Carolina	13
Iowa	15 [b]	South Dakota	13
Kansas	11 [e]	Tennessee	12
Kentucky	10 [e]	Texas	10
Louisiana	16	Utah	14
Maine	14	Vermont	13
Maryland	13.5 [e]	Virginia	11
Massachusetts	11 [e]	Washington	18
Michigan	15 [e]	West Virginia	10.5
Minnesota	17	Wisconsin	16.5
Mississippi	9	Wyoming	8
Missouri	7	District of Columbia	15.5 [e]
Montana	15		

[a] Exclusive of local taxes, licenses, and inspection fees. Rates shown apply to gasoline and most other motor fuels; however, some states impose different rates on diesel fuel, liquified petroleum or liquid natural gas, and aviation fuels. Also fuels in vehicles not operated on public highways may be taxed at a different rate.

[b] Changes in tax rates are scheduled as follows: Arizona, 16¢, January 1, 1986 and 17¢, July 1, 1990; Connecticut, 17¢, July 1, 1986, 19¢, July 1, 1987, 20¢, July 1, 1988, 22¢, July 1, 1990, and 23¢, July 1, 1991; Iowa, 16¢, January 1, 1986; Nebraska, additional 1¢, October 1, 1985; Oregon, 11¢, January 1, 1986 and 12¢, January 1, 1987. Florida lowered its rate from 8¢ to 4¢ April 1, 1983, but now imposes the 5% state sales tax on gasoline.

[c] Additional tax levied at rate of 3% of retail sales price.

[d] Rates are combined state and county levies. Rates vary from 15¢ in Kauai County to 18.5¢ in Honolulu County.

[e] Rates are adjusted periodically, generally by administrative agencies, to reflect a measure of value in the following states: Kansas (10.5% of average retail price); Kentucky (9% of wholesale price); Maryland (10% of average wholesale price but not less than 13.5¢ per gallon); Massachusetts (10% of weighted average selling price); Michigan (rate is set administratively); Nebraska (adjusted quarterly, based on both variable and fixed factors); Rhode Island (11% of wholesale selling price); and the District of Columbia (rate adjusted annually in accordance with the Consumer Price Index).

Source: Commerce Clearing House.

E32. State Alcoholic Beverage Tax Rates[a]

As of July 1, 1985

State	Distilled spirits (per gallon)	Wines (per gallon)		Malt beverages	
		14% or less alcohol	14-21% alcohol	Draught (per gallon)	Package[b] (per case of 24)
Alabama	48% of retail [c]	$1.70 [c]	48% of retail [c]	$.53 [d]	$1.20 [d]
Alaska	$5.60	.85	$.85	.35	.788
Arizona	3.00	.84	.84	.16	.36
Arkansas	2.50	.75	.75	.164 [e]	.369 [e]
California	2.00	.01	.02	.04	.09
Colorado	2.28	.28	.28	.08 [e]	.18 [e]
Connecticut	3.00	.30	.30	.097	.218
Delaware	2.25	.40	.40	.065	.145
Florida	6.50	2.25	3.00	.48	1.08
Georgia	3.78	1.51	2.54	.323 [d]	1.08 [d]
Hawaii	20% of wholesale	20% of wholesale	20% of wholesale	20% of wholesale	20% of wholesale
Idaho	15% of retail [c,f]	45¢ plus 15% of retail [c,f]	45¢ plus 15% of retail [c,f]	.15	.338
Illinois	2.00	.23	.60	.07 [d]	.158 [d]
Indiana	2.68	.47	.47	.115	.259
Iowa	15% of retail [c]	1.50 [c]	15% of retail [c]	.14	.315
Kansas	2.50	.30	.75	.18 [e]	.405 [e]
Kentucky	1.92	.50	.50	.081	.181
Louisiana	2.50 plus 5% of retail	.11 plus 5% of retail	.23 plus 5% of retail	.323 plus 5% of retail [d]	.726 plus 5% of retail [d]
Maine	.625	.45 [c]	1.38 [c]	.30	.675
Maryland	1.50	.40	.40	.09	.202
Massachusetts	4.05	.55	.55	.106	.24
Michigan	9.85% of retail [c,f]	.51 [c]	.757 [c]	.203	.457
Minnesota	4.39	.27	.79	.065 [e]	.145 [e]
Mississippi	2.50 [c]	.35 [c]	.35 [c]	.47	.96
Missouri	2.00	.34	.34	.06	.135
Montana	16% of retail [c,g]	1.02	16% of retail [c,g]	.139 [e]	.290 [e]
Nebraska	2.75	.65	1.25	.14	.315
Nevada	2.05	.40	.75	.09	.202
New Hampshire	.30	.30	.30	.30	.675
New Jersey	2.80	.30	.30	.033	.075
New Mexico	3.94	.95	.95	.18	.405
New York	4.09	.12	.12	.055	.10
North Carolina	26% of retail	.79	.91	.484	1.09
North Dakota	2.50	.50	.60	.08	.36
Ohio	([c])	.24 [c]	.60 [c]	.081	.36
Oklahoma	5.00	.63	1.25	.403 [e]	.907 [e]
Oregon	([c])	.67 [c]	.77 [c]	.084	.189
Pennsylvania	18% of retail [c]	18% of retail [c]	18% of retail [c]	.08	.24
Rhode Island	2.50	.40	.40	.065	.145
South Carolina	2.72 [h]	1.08	1.08	.768	1.728

(Continued)

E32. State Alcoholic Beverage Tax Rates[a]—Continued

As of July 1, 1985

State	Distilled spirits (per gallon)	Wines (per gallon)		Malt beverages	
		14% or less alcohol	14-21% alcohol	Draught (per gallon)	Package[b] (per case of 24)
South Dakota	3.80	.90	1.40	.268[e]	.602[e]
Tennessee	4.00	1.10	1.10	.126 plus 17% of wholesale[d]	.283 plus 17% of wholesale[d]
Texas	2.40	.24	.408	.194[e]	.435[e]
Utah	13% of retail[c]	13% of retail[c]	13% of retail[c]	.355	.799
Vermont	25% of retail[c]	.55[c]	25% of retail[c]	.265	.596
Virginia	20% of retail[c]	1.51[c,i]	1.51[c,i]	.256[e]	.636[e]
Washington	([c])	.77[c,j]	.77[c,j]	.08[j]	.19[j]
West Virginia	([c,k])	1.00	1.00	.177[e]	.40[e]
Wisconsin	3.25	.25	.45	.065	.145
Wyoming	.946[c]	.284[c]	.284[c]	.02	.043
District of Columbia	1.50	.15	.33	.073	.163

[a] In addition there are special taxes on manufacturers, processors and dealers, and beverage components. Some states tax brandy, vermouth, sparkling wines, or other specified beverages at different rates. Rates on quantities other than those shown may be at proportionate or higher rates; rates are not shown for distilled spirits in excess of 100 proof, on wines with more than 21% alcohol content, and malt beverages of more than 4% alcohol. Rates for beverages manufactured in the state are not shown when they differ from rates on imported beverages.

[b] Per case of twenty-four 12-ounce containers.

[c] Monopoly state, receives most or all revenue through markup. Tax rates shown are in addition to any price markup.

[d] Some or all counties and municipalities in Alabama, Georgia, Illinois, Louisiana, and Tennessee also levy local taxes on beer.

[e] For beer not over 3.2% in Arkansas, Colorado, Minnesota, West Virginia; over 3.2% in Kansas, Oklahoma, South Dakota and Virginia; under 7% in Montana.

[f] Includes enforcement tax and other levies.

[g] Plus license tax of 10% of retail selling price.

[h] A 9% surtax applies to all taxes on alcoholic beverages.

[i] Additional tax of 4% of retail price imposed on all wine.

[j] Additional tax of 7% of basic tax rate imposed on beer and wine.

[k] A 5% tax is imposed on sales of liquor outside municipalities.

Source: Commerce Clearing House and United States Brewers Association, Inc.

E33. State Motor Vehicle and Operators' License Collections by State

Selected Fiscal Years 1939-1984[a]

(Thousands)

State	1939	1950	1960	1970	1980	1984
Total	$358,325	$755,111	$1,566,316	$2,955,785	$5,325,041	$6,920,876
Alabama	3,258	6,753	6,356	25,794	44,816	38,668
Alaska	—	—	2,032	5,770	11,535	15,102
Arizona	1,022	3,046	10,267	21,056	62,020	120,610
Arkansas	3,118	7,834	15,046	29,891	78,094	72,699
California	13,116	53,820	135,450	271,292	431,066	617,401
Colorado	2,426	6,162	17,205	27,126	54,181	72,126
Connecticut	6,510	10,545	17,436	46,885	82,750	92,703
Delaware	1,177	1,685	4,385	10,335	24,263	32,399
Florida	6,736	22,818	57,263	114,690	268,366	304,645
Georgia	2,172	5,630	17,988	37,304	53,408	68,340
Hawaii	—	—	—	76	8,398	9,096
Idaho	406	844	10,068	14,778	36,560	33,608
Illinois	23,507	41,278	104,854	231,197	382,279	467,600
Indiana	10,102	22,844	38,211	63,500	98,411	112,222
Iowa	11,608	22,680	46,310	80,728	139,399	149,883
Kansas	4,040	14,129	22,503	35,430	73,833	76,335
Kentucky	3,545	8,041	13,126	30,697	56,045	89,463
Louisiana	5,232	6,797	13,153	27,871	49,888	71,974
Maine	3,681	6,316	9,715	14,671	36,505	44,529
Maryland	4,585	13,134	26,343	57,448	87,727	98,137
Massachusetts	7,183	11,184	23,383	50,183	65,424	130,532
Michigan	22,034	42,236	75,645	154,482	259,945	298,103
Minnesota	9,445	21,687	43,532	66,847	140,739	214,605
Mississippi	250	2,992	7,280	14,442	30,901	60,303
Missouri	10,214	17,019	38,967	75,144	113,448	135,722
Montana	298	1,933	4,262	7,895	22,511	27,292
Nebraska	812	4,566	7,261	25,442	44,181	51,146
Nevada	277	1,458	4,475	9,477	24,597	36,502
New Hampshire	2,883	3,816	6,975	13,580	24,176	38,096
New Jersey	19,918	36,215	70,667	133,374	276,804	310,425
New Mexico	1,814	5,151	11,700	16,215	37,191	44,797
New York	46,666	78,557	141,946	240,943	329,330	477,137
North Carolina	7,970	18,088	31,768	67,120	137,047	202,775
North Dakota	1,460	5,928	10,549	16,732	26,618	34,263
Ohio	26,926	45,049	100,157	159,207	219,949	312,704
Oklahoma	5,550	19,406	38,446	65,696	126,948	188,403
Oregon	2,817	15,286	30,968	48,541	108,817	135,858
Pennsylvania	34,871	53,867	83,224	126,205	327,739	403,650
Rhode Island	2,895	4,562	7,279	16,258	18,466	22,264
South Carolina	1,717	4,777	9,938	17,790	34,173	49,149
South Dakota	845	2,040	6,654	10,741	16,856	15,661
Tennessee	4,454	12,372	27,956	62,631	102,651	135,670
Texas	8,543	25,515	83,900	165,816	325,195	381,693
Utah	1,149	2,583	6,636	10,623	20,380	34,093
Vermont	2,469	3,948	7,356	12,208	21,615	28,715
Virginia	6,721	12,754	23,639	63,171	111,148	192,498
Washington	3,168	12,283	23,658	49,629	89,561	134,214
West Virginia	4,904	9,140	19,372	27,379	49,987	62,349
Wisconsin	13,183	24,123	43,364	71,443	107,764	136,253
Wyoming	648	2,220	7,698	10,031	31,336	38,464

[a] Data for 1939 not strictly comparable to other years.
Source: Department of Commerce, Bureau of the Census.

E34. State Alcoholic Beverage Sales Tax Collections by State

Selected Fiscal Years 1939-1984[a]

(Thousands)

State	1939	1950	1960	1970	1980	1984
Total	$174,519	$419,594	$650,467	$1,420,216	$2,477,568	$2,899,986
Alabama	299	1,336	7,292	41,661	87,493	90,262
Alaska	—	—	2,188	4,425	7,366	12,984
Arizona	662	1,945	3,587	9,240	22,093	25,499
Arkansas	1,504	4,895	5,954	11,373	22,041	25,689
California	9,854	16,145	50,401	105,792	138,902	137,386
Colorado	2,097	3,640	5,828	11,198	23,627	24,900
Connecticut	2,931	5,314	7,207	23,730	24,879	31,144
Delaware	555	883	1,645	3,587	4,745	4,996
Florida	3,772	22,626	45,614	120,533	283,008	395,505
Georgia	2,802	17,124	20,333	57,837	96,473	105,820
Hawaii	—	—	3,232	7,482	12,948	-209
Idaho	225	842	1,932	3,886	7,749	7,143
Illinois	9,472	22,966	31,623	66,989	76,675	71,610
Indiana	4,242	12,273	14,075	19,894	34,020	36,667
Iowa	1,410	3,310	3,235	9,048	16,403	16,561
Kansas	509	5,322	5,286	9,984	29,524	42,022
Kentucky	3,346	9,483	17,686	14,293	16,071	48,828
Louisiana	2,791	15,943	19,886	31,306	50,944	54,359
Maine	1,072	2,056	2,215	4,711	26,357	30,950
Maryland	3,625	5,876	8,838	15,663	29,227	28,688
Massachusetts	5,345	20,568	25,856	54,821	80,631	83,762
Michigan	4,401	6,832	21,940	63,915	90,257	98,114
Minnesota	4,910	13,480	15,321	34,111	54,201	53,566
Mississippi	623	2,301	4,370	13,097	31,411	34,969
Missouri	4,138	5,518	5,935	12,335	24,958	24,512
Montana	711	1,512	3,819	6,309	14,207	14,760
Nebraska	1,494	2,610	2,680	6,397	12,425	13,559
Nevada	180	492	1,152	5,353	10,888	13,187
New Hampshire	596	1,024	1,089	2,274	4,544	9,300
New Jersey	8,546	14,612	21,411	43,598	55,492	59,327
New Mexico	647	1,305	2,098	4,509	7,713	16,768
New York	34,246	45,018	57,190	112,623	149,678	171,568
North Carolina	1,760	8,398	16,324	57,316	104,753	117,810
North Dakota	946	3,104	3,010	4,513	6,352	6,362
Ohio	17,660	30,093	37,283	61,192	75,531	71,128
Oklahoma	692	4,502	14,439	18,240	37,334	39,626
Oregon	599	1,195	1,404	2,403	10,262	10,595
Pennsylvania	14,192	40,983	46,120	88,263	120,986	132,367
Rhode Island	356	1,633	3,120	5,849	7,420	7,642
South Carolina	2,315	12,874	16,109	37,509	85,082	98,836
South Dakota	1,219	2,552	2,572	5,169	7,744	9,775
Tennessee	807	7,790	8,206	23,238	49,916	60,711
Texas	5,682	13,249	35,035	54,643	200,465	284,[illegible]04
Utah	113	743	922	2,269	5,870	13,488
Vermont	878	2,553	4,078	9,516	13,106	14,335
Virginia	1,449	6,917	8,900	34,212	76,397	90,646
Washington	2,054	1,948	13,083	39,481	81,173	104,421
West Virginia	950	2,083	3,305	17,303	5,610	6,800
Wisconsin	5,513	11,179	15,028	26,261	40,784	44,963
Wyoming	329	5[illegible]3	611	865	1,833	1,481

[a] Data for 1939 not strictly comparable to other years.

Source: Department of Commerce, Bureau of the Census.

E35. State Tobacco Sales Tax Collections by State

Selected Fiscal Years 1939-1984[a]

(Thousands)

State	1939	1950	1960	1970	1980	1984
Total	$58,998	$414,143	$922,519	$2,308,000	$3,737,798	$4,149,028
Alabama	3,156	7,645	18,474	36,876	56,438	69,700
Alaska	–	–	1,223	2,711	4,283	5,426
Arizona	612	1,793	3,495	19,508	39,883	41,475
Arkansas	1,410	4,633	8,823	23,449	49,740	61,101
California	–	–	63,860	235,277	269,044	262,549
Colorado	–	–	–	12,323	34,856	47,504
Connecticut	2,572	7,648	10,992	56,117	76,510	88,040
Delaware	–	1,036	2,007	9,022	11,999	12,015
Florida	–	8,706	9,252	39,235	255,845	277,925
Georgia	2,761	12,684	19,827	40,466	79,946	85,402
Hawaii	–	–	1,971	5,803	12,759	19,949
Idaho	–	1,644	3,248	4,885	8,027	10,234
Illinois	–	28,328	49,320	153,149	176,726	167,351
Indiana	–	12,548	16,646[b]	39,890[b]	81,167	77,282
Iowa	1,783	4,947	11,489	29,824	46,551	59,094
Kansas	1,128	4,929	8,756	20,390	32,671	45,836
Kentucky	1,587	4,987	9,693	11,881	21,487	19,455
Louisiana	4,522	18,126	26,743	33,178	60,984	57,643
Maine	–	5,142	6,551	14,741	24,166	28,601
Maryland	–	–	10,940	26,459	52,441	66,482
Massachusetts	1,209	25,930	39,168	75,208	144,018	169,999
Michigan	–	22,565	53,801	85,893	140,365	126,688
Minnesota	–	11,123	21,047	49,437	86,547	84,385
Mississippi	2,313	6,774	10,950	19,668	33,231	34,081
Missouri	–	–	10,888	47,137	61,182	81,905
Montana	–	1,341	5,870	5,846	11,552	12,622
Nebraska	–	3,860	5,962	11,966	22,490	29,250
Nevada	–	738	1,586	7,696	11,950	17,487
New Hampshire	–	2,441	4,100	13,870	25,735	33,098
New Jersey	–	17,781	40,817	118,227	170,572	217,214
New Mexico	–	2,228	4,630	10,469	14,507	14,621
New York	–	56,684	119,188	256,564	332,079	440,000
North Carolina	–	–	–	11,738	18,031	16,804
North Dakota	499	2,692	3,543	6,278	9,610	13,000
Ohio	7,813	18,130	60,147	121,530	207,947	182,354
Oklahoma	2,144	10,390	13,839	37,984	80,738	77,457
Oregon	–	–	–	12,297	29,816	55,230
Pennsylvania	11,159	42,759	63,495	185,672	252,423	242,717
Rhode Island	173	3,102	5,943	14,948	24,365	29,239
South Carolina	2,369	5,859	11,473	17,402	28,101	29,767
South Dakota	576	1,723	3,222	7,033	10,418	10,508
Tennessee	2,524	8,511	17,447	50,703	74,432	77,735
Texas	6,903	23,532	85,850	186,363	321,765	340,272
Utah	325	869	2,295	5,403	10,236	12,855
Vermont	348	1,807	3,392	6,532	9,605	12,734
Virginia	–	–	–	13,751	17,437	17,204
Washington	1,084	6,501	18,132	37,122	63,603	99,303
West Virginia	28	2,057	9,511	13,975	37,069	35,664
Wisconsin	–	9,950	21,208	58,938	86,951	126,714
Wyoming	–	–	1,705	3,166	5,500	5,057

[a] Data for 1939 not strictly comparable to other years.
[b] Includes related license taxes.
Source: Department of Commerce, Bureau of the Census.

E36. State Tobacco Tax Rates

As of July 1, 1985

State	Cigarettes (per package of 20) [a]	Cigars (per 1,000) [b]	Smoking tobacco	Chewing tobacco and snuff
Alabama	16.5¢ [c]	$1.50-$20.25 [c]	([c,d])	3/4¢ per ounce [c,e]
Alaska	8 [f]	—	—	—
Arizona	15 [f]	$2.00-$20.00	1/2¢-2¢ per ounce	1¢ per ounce
Arkansas	21	16% of mfg. price	16% of mfg. price	16% of mfg. price
California	10	—	—	—
Colorado	15	—	—	—
Connecticut	26	—	—	—
Delaware	14	—	—	—
Florida	21 [f]	—	—	—
Georgia	12	15% of wholesale	—	—
Hawaii	40% of wholesale	40% of wholesale	40% of wholesale	40% of wholesale
Idaho	9.1	35% of wholesale	35% of wholesale	35% of wholesale
Illinois	12 [c]	—	—	—
Indiana	10.5	—	—	—
Iowa	18 [f]	15% of wholesale	15% of wholesale	15% of wholesale
Kansas	16 [f]	10% of wholesale	10% of wholesale	10% of wholesale
Kentucky	3	—	—	—
Louisiana	16	8-20%	33% of mfg. price	—
Maine	20 [f]	—	—	—
Maryland	13 [f]	—	—	—
Massachusetts	26	—	—	—
Michigan	21	—	—	—
Minnesota	18 [c]	20% of wholesale	20% of wholesale	20% of wholesale
Mississippi	18	15% of mfg. price	15% of mfg. price	15% of mfg. price
Missouri	13 [f]	—	—	—
Montana	16 [f]	12-1/2% of wholesale	12-1/2% of wholesale	12-1/2% of wholesale
Nebraska	18 [c]	—	—	—
Nevada	15 [c,f]	30% of wholesale	30% of wholesale	30% of wholesale
New Hampshire	17	—	—	—
New Jersey	25	—	—	—
New Mexico	12 [f]	—	—	—
New York	21 [c]	—	—	—
North Carolina	2	—	—	—
North Dakota	18	11% of wholesale	11% of wholesale	11% of wholesale
Ohio	14	—	—	—
Oklahoma	18 [f]	$10.00-$20.00	40% of factory list	30% of factory list
Oregon	19 [f]	—	—	—
Pennsylvania	18	—	—	—
Rhode Island	23 [c,f]	—	—	—
South Carolina	7	$11.00-$20.00	36% of mfg. price	5% of mfg. price
South Dakota	23	—	—	—
Tennessee	13	6% of wholesale	6% of wholesale	6% of wholesale
Texas	19.5 [g]	$7.50-$15.00	25% of factory list	25% of factory list
Utah	12 [f]	25% of sales price	25% of sales price	25% of sales price
Vermont	17	20% of wholesale	20% of wholesale	20% of wholesale
Virginia	2.5	—	—	—
Washington	23	45% of wholesale [h]	45% of wholesale [h]	45% of wholesale [h]
West Virginia	17	—	—	—
Wisconsin	25 [c]	20% of mfg. list	20% of mfg. list	20% of mfg. list
Wyoming	8	—	—	—
District of Columbia	13 [f]	—	—	—

[a] Rate shown is cents per package unless otherwise indicated. In addition to the state tax, local taxes are imposed by some jurisdictions in several states including Alabama, New Jersey, New York, and Virginia.

[b] A special rate applies to small cigars (less than 3 lbs. per thousand); in many states they are taxed like cigarettes

[c] State imposes a use tax of equal amount.

[d] Range from 2¢ to 11¢ on packages weighing up to 4 ounces, plus 3¢ per ounce over 4 ounces.

[e] Rate applies to base and any fraction thereof for chewing tobacco; snuff taxed at rates ranging from 1/2¢ to 4¢ on packages weighing up to 6 ounces, plus 1¢ for each additional ounce.

[f] Effective October 1, 1985, these states are scheduled to raise tax rates generally by the amount of the scheduled reduction in the Federal excise tax (8¢ per pack).

[g] Rate is increased to 20.5¢ per pack October 1, 1985.

[h] An additional tax is imposed on tobacco products at a rate of 7% of the basic tax rate.

Source: Commerce Clearing House.

E37. State Inheritance Tax Rates and Exemptions

Selected Categories of Heirs

As of July 1, 1985

State [a]	Rate [b] (percent)			Maximum rate applies above (thousands)	Exemptions [c] (thousands)			
	Spouse, child, or parent	Brother or sister	Other than relative		Spouse	Child or parent	Brother or sister	Other than relative
Connecticut [d]	2-8	4-10	8-14	$1,000	300	50	6	1
Delaware	1-6	5-10	10-16	200	70	3	1	None
Idaho	2-15	4-20	8-30	500	All	30 [e]	10	10
Indiana	1-10	7-15	10-20	1,500	All	5 [e]	.5	.1
Iowa	1-8	5-10	10-15	150	180	15 [e]	None	None
Kansas	1-5	3-12.5	10-15	500	All	30	5	None
Kentucky	2-10	4-16	6-16	500	50	5	1	.5
Louisiana	2-3	5-7	5-10	20	15 [f]	15	1	.5
Maine [g]	5-10	8-14	14-18	250 [h]	50	25	1	1
Maryland [i]	1	10	10	([j])	.15 [k]	.15 [k]	.15 [l]	.15 [k]
Michigan	2-10 [l]	2-10 [l]	12-17 [l]	750	65 [m]	10 [e]	10	None
Montana	2-8	4-16	8-32	100	All	7 [e]	1	None
Nebraska	1	1	6-18	60	All	10	10	.5
New Hampshire	([n])	15	15	([j])	([n])	([n])	None	None
New Jersey	3-16 [o]	11-16	15-16	3,200	15	15	.5 [k]	.5 [k]
North Carolina	1-12	4-16	8-17	3,000	4.65 [p]	([q])	None	None
Oregon [r]	12	12	12	([j])	None	None	None	None
Pennsylvania	6	15	15	([j])	None [s]	None [s]	None	None
South Dakota	3.75-15	4-20	6-30	100	All	30 [t]	.5	.1
Tennessee	5.5-9.5	5.5-9.5	6.5-16	440	400 [u]	400 [u]	400 [u]	50 [u]
Wisconsin	2.5-12.5	5-25	10-30	500	All	50	1	.5
District of Columbia	1-8	5-23	5-23	1,000	5	5	1	1

(Continued)

E37. State Inheritance Tax Rates and Exemptions —Continued

[a] In addition to an inheritance tax, all states listed also levy an estate tax, generally to assure full absorption of the Federal credit.

[b] Rates generally apply to excess above graduated absolute amounts.

[c] Generally, transfers to governments or solely charitable, educational, scientific, religious, literary, public, and other similar organizations in the United States are wholly exempt. Some states grant additional exemptions either for insurance, homestead, joint deposits, support allowance, disinherited minor children, orphaned, incompetent, or blind children, and for previously or later taxed transfers. In many states, exemptions are deducted from the first bracket only. Adopted children generally receive the same consideration as natural children.

[d] On estates, an additional inheritance tax equal to 30% of the basic tax is imposed. A second additional inheritance tax equal to 10% of the basic tax and the first additional tax is imposed, except on farmland passing to descendants.

[e] Exemption for child (in thousands): $50 in Iowa and $30 in South Dakota; in Montana, all property is exempt. Exemption for minor child (in thousands): $50 in Idaho, $10 in Indiana, $20 in Kentucky. In Michigan, a widow receives $5,000 for every minor child to whom no property is transferred in addition to normal exemption of a spouse.

[f] Community property state, in which in general, either all community property to the spouse is exempt, or only one-half of the community property is taxable on death of either spouse.

[g] From July 1, 1985, through June 30, 1986, only 45% of the normal tax is imposed. Estates of decedents dying after June 30, 1986, are not subject to inheritance tax.

[h] The maximum rate for distant relatives and strangers applies above $150,000.

[i] Where property of a decedent subject to administration in Maryland is $10,000 or less, no inheritance taxes are due.

[j] Rates apply to entire share.

[k] All real property and the first $100,000 of non-real property transferred to a spouse is exempt. For other beneficiaries, no exemption if share exceeds amount stated.

[l] No tax on the share of any beneficiary if the value of the share is less than $100.

[m] Spouse entitled to another $10,000 exemption.

[n] Spouses, children, parents, and adopted children in the decedent's line of succession are entirely exempt.

[o] Property transferred to a spouse is totally exempt. For parents, children, or grandchildren, the lowest bracket is gradually raised until, after June 30, 1988, there will be no tax imposed.

[p] Credit.

[q] Credits allowed on pro rata basis according to tax liability on the amount of credit unused by surviving spouse or beneficiaries.

[r] Net taxable estates allowed an exemption of $500,000 in 1985 and 1986. Estates of decedents dying after December 31, 1986, are not subject to inheritance tax.

[s] However, the $2,000 family exemption is specifically allowed as a deduction.

[t] Rates range fom 3.75-7.5% for a spouse or a child and from 3-15% for parents. Exemption for parents is $3,000.

[u] There is a marital deduction equal to 50% of the value of the taxable transfer. Also, exemptions for close relatives are scheduled to increase up to $600,000 for decedents dying after 1986. Exemptions and rates for other beneficiaries will gradually approach those of close relatives until, by 1991, all beneficiaries will be considered one class for inheritance tax purposes.

Source: Commerce Clearing House.

E38. State Death and Gift Tax Collections by State

Selected Fiscal Years 1939-1984[a]

(Thousands)

State	1939	1950	1960	1970	1980	1984
Total	$131,060	$168,374	$420,180	$996,396	$2,035,269	$2,226,041
Alabama	199	914	612	1,380	5,441	9,456
Alaska	—	—	54	123	198	692
Arizona	394	118	463	4,245	12,117	12,535
Arkansas	167	205	241	743	4,666	7,850
California	8,372	19,852	47,180	156,935	463,406	115,669
Colorado	919	1,918	6,638	11,934	29,780	10,567
Connecticut	3,684	5,869	16,920	42,590	54,764	109,391
Delaware	254	2,879	1,088	5,353	7,883	10,621
Florida	4,535	3,011	5,488	16,017	69,910	78,729
Georgia	236	613	981	5,642	7,517	13,716
Hawaii	—	—	587	2,324	4,328	6,652
Idaho	108	222	751	785	4,524	2,807
Illinois	4,933	7,090	22,027	63,720	122,728	105,016
Indiana	945	3,042	7,563	15,013	38,845	42,419
Iowa	1,502	3,408	7,294	16,767	47,668	57,541
Kansas	500	1,079	3,727	7,234	26,246	30,071
Kentucky	1,866	2,618	5,302	12,445	23,295	42,831
Louisiana	677	1,510	7,311	6,728	22,691	40,020
Maine	578	1,476	3,229	4,944	11,397	13,271
Maryland	1,824	2,581	4,987	11,921	20,653	31,918
Massachusetts	11,082	9,660	20,535	43,422	78,952	127,138
Michigan	4,964	7,929	12,124	26,470	46,281	61,290
Minnesota	1,980	2,335	7,335	20,032	41,922	17,922
Mississippi	100	231	666	1,980	6,006	8,555
Missouri	1,625	2,742	5,259	11,996	26,255	24,314
Montana	232	422	1,775	4,235	8,537	5,960
Nebraska	87	189	374	816	2,277	6,829
New Hampshire	743	911	2,093	3,769	8,256	11,702
New Jersey	6,354	9,139	20,621	65,574	111,047	171,363
New Mexico	51	215	676	1,669	2,327	2,956
New York	35,582	22,375	71,611	127,935	124,920	259,140
North Carolina	881	2,211	6,644	18,936	42,149	71,586
North Dakota	32	113	278	842	2,828	2,525
Ohio	2,593	4,194	8,694	17,854	37,208	45,977
Oklahoma	565	2,449	6,396	14,459	27,477	31,667
Oregon	406	1,467	4,523	14,088	27,359	34,489
Pennsylvania	20,893	20,404	51,121	98,850	173,229	282,237
Rhode Island	1,318	1,556	3,873	8,618	11,962	10,079
South Carolina	191	397	1,596	3,517	9,309	18,752
South Dakota	41	375	927	1,952	7,262	10,635
Tennessee	1,425	1,947	4,847	18,118	28,798	37,107
Texas	610	6,047	12,608	23,123	75,589	97,544
Utah	337	363	1,017	3,102	1,695	3,121
Vermont	317	371	733	2,307	1,368	1,791
Virginia	830	2,028	5,176	12,245	27,281	26,299
Washington	2,018	3,559	9,422	25,434	54,598	20,236
West Virginia	700	888	2,430	5,009	12,636	18,292
Wisconsin	3,367	5,337	14,039	32,569	56,791	71,994
Wyoming	43	110	344	632	2,893	2,769

[a] Data for 1939 not strictly comparable to other years.

Source: Department of Commerce, Bureau of the Census.

E39. State Estate Tax Rates and Exemptions[a]

As of July 1, 1985

State	Rates (on net estate after exemptions) [b]	Maximum rate applies above	Exemption
Alabama	Maximum Federal credit [c,d]	$10,040,000	$60,000
Alaska	Maximum Federal credit [c,d]	10,040,000	60,000
Arizona	Maximum Federal credit [c,d]	10,040,000	60,000 [e]
Arkansas	Maximum Federal credit [c,d]	10,040,000	60,000 [e]
California	Maximum Federal credit [c,d]	10,040,000	60,000
Colorado	Maximum Federal credit [c,d]	10,040,000	60,000
Florida	Maximum Federal credit [c,d]	10,040,000	60,000
Georgia	Maximum Federal credit [c,d]	10,040,000	60,000
Hawaii	Maximum Federal credit [c,d]	10,040,000	60,000
Illinois	Maximum Federal credit [c,d]	10,040,000	60,000
Massachusetts	5% on first $50,000 to 16%	4,000,000	30,000 [e,f]
Minnesota	9% on first $105,000 to 12% [d]	500,000	400,000 [e]
Mississippi	1% on first $60,000 to 16%	10,000,000	175,625 [e]
Missouri	Maximum Federal credit [c,d]	10,040,000	60,000
New Mexico	Maximum Federal credit [c,d]	10,040,000	60,000
New York	2% on first $50,000 to 21% [g,h]	10,100,000	([e,i])
North Dakota	Maximum Federal credit [c,d]	10,040,000	60,000 [e]
Ohio	2% on first $40,000 to 7% [g]	500,000	10,000 [e,j]
Oklahoma	.5% on first $10,000 to 15% [g]	10,000,000	60,000 [e,k,l]
Rhode Island	2% on first $25,000 to 9% [c,g]	1,000,000	25,000 [m]
South Carolina	6% on first $40,000 to 8% [d]	100,000	120,000 [e]
Utah	Maximum Federal credit [c,d]	10,040,000	60,000 [e]
Vermont	Maximum Federal credit [c,d]	10,040,000	60,000 [e]
Virginia	Maximum Federal credit [c,d]	10,040,000	60,000 [e]
Washington	Maximum Federal credit [c,d]	10,040,000	60,000
West Virginia	Maximum Federal credit [c,d]	10,040,000	60,000
Wyoming	Maximum Federal credit [c,d]	10,040,000	60,000

[a] Excludes states shown in Table E37 which levy an estate tax in addition to their inheritance taxes to assure full absorption of the Federal credit.

[b] The rates generally are in addition to graduated absolute amounts.

[c] Maximum Federal credit allowed under the 1954 Code for state estate taxes paid is expressed as a percentage of the taxable estate (after $60,000 exemption) in excess of $40,000, plus a graduated absolute amount. In Rhode Island on net estates above $250,000.

[d] A tax on nonresident estates is imposed on the proportionate share of the net estate which the property located in the state bears to the entire estate wherever situated. In New Mexico, the tax on nonresident estates is imposed on the proportionate share of the gross estate located in New Mexico.

[e] Transfers to religious, charitable, educational, and municipal corporations generally are fully exempt. Limited in Mississippi to those located in United States or its possessions.

[f] Applies to net estates above $60,000. Otherwise, exemption is equal to Massachusetts net estate.

[g] An additional estate tax is imposed to assure full absorption of the Federal credit. In New York, this applies only to residents.

[h] On net estate before exemption.

[i] A credit is allowed, ranging from the full amount of tax if estate tax is $2,750 or less to $500 if estate tax is $5,000 or more. In addition, the unlimited Federal marriage deduction has been adopted.

[j] An estate valued at $10,000 or less is exempt. Property is exempt to the extent transferred to surviving spouse, not to exceed $60,000; for a child under 18, $14,000; and for each child 18 years of age or older, $6,000. Also, a credit equal to the lesser of $500 or the amount of tax is allowed.

[k] An estate valued at $100 or less is exempt.

[l] Exemption is a total aggregate of $175,000 for father, mother, child, and named relatives. Property passing to surviving spouse is entirely excluded.

[m] Marital deduction is $175,000.

Source: Commerce Clearing House.

E40. State General Corporation License Tax Collections by State[a]

Selected Fiscal Years 1942-1984

(Thousands)

State	1942	1946	1950	1960	1970	1980	1984
Total	$87,736	$120,596	$175,875	$426,217	$763,813	$1,387,780	$2,103,845
Alabama	1,753	1,853	2,343	8,834	15,352	45,087	65,029
Alaska	—	—	—	95	402	671	960
Arizona	45	52	111	875	1,119	2,427	2,852
Arkansas	401	304	443	866	1,497	4,045	3,600
California	92	381	390	1,355	2,621	4,836	7,127
Colorado	104	105	206	998	1,352	2,747	2,278
Connecticut	199	339	407	1,208	1,309	3,425	5,286
Delaware	3,166	3,354	4,293	9,684	43,924	66,738	92,270
Florida	351	499	641	2,027	6,394	8,192	13,463
Georgia	442	491	755	2,017	3,800	9,004	13,433
Hawaii	—	—	—	158	334	737	919
Idaho	80	68	151	428	715	1,348	300
Illinois	2,984	3,160	3,756	5,565	27,181	37,013	64,011
Indiana	67	218	131	1,321	1,172	2,926	4,161
Iowa	111	218	291	286	602	17,238	24,666
Kansas	370	370	432	836	1,214	6,240	9,370
Kentucky	382	564	886	1,770	4,522	12,394	19,850
Louisiana	3,175	3,522	4,479	14,452	25,830	66,570	119,891
Maine	224	236	214	417	383	680	988
Maryland	508	329	432	793	1,459	3,819	3,694
Massachusetts	9,790	28,670	44,433	66,245	2,873[b]	5,037	7,377
Michigan	6,015	7,438	11,005	69,139	124,024	5,349	6,382
Minnesota	37	111	90	349	674	1,401	2,018
Mississippi	474	666	1,099	3,497	9,392	25,729	57,566
Missouri	1,695	1,165	3,042	6,070	20,673	27,326	40,626
Montana	18	40	66	136	187	300	517
Nebraska	151	163	221	510	1,357	2,592	4,708
Nevada	48	69	63	480	839	2,223	3,767
New Hampshire	31	45	109	256	842	2,773	3,750
New Jersey	2,314	7,290	8,643	31,603	49,277	151,817	108,428
New Mexico	238	239	355	1,062	1,720	5,384	12,550
New York	637	1,956	1,332	3,413	5,475	7,450	15,491
North Carolina	2,303	3,023	4,368	8,193	20,340	49,335	79,023
North Dakota	23	11	15	34	120	301	594
Ohio	4,640	6,310	9,327	47,078	114,044	81,471	136,596
Oklahoma	964	1,089	1,832	3,439	6,177	17,809	30,692
Oregon	348	339	462	687	1,412	2,458	3,189
Pennsylvania	31,312	32,993	52,081	55,503	124,920	279,881	397,417
Rhode Island	682	3,742	804	190	660	1,774	2,052
South Carolina	429	352	509	1,054	1,901	5,601	8,785
South Dakota	—	—	21	87	168	385	833
Tennessee	1,484	2,406	5,057	8,369	17,795	45,640	71,529
Texas	2,694	4,385	7,996	60,606	110,276	352,615	630,123
Utah	162	62	74	172	—	—	—
Vermont	90	103	15	27	123	194	497
Virginia	541	552	715	1,253	2,244	6,143	8,607
Washington	331	339	412	1,438	2,260	4,199	7,767
West Virginia	727	733	1,098	839	1,649	3,693	3,153
Wisconsin	82	214	215	334	948	2,033	3,246
Wyoming	22	28	55	169	261	730	2,414

[a] Licenses and fees applicable to all corporations. Excludes corporation taxes based on value of property, net income, or gross receipts from sales or taxes imposed on particular types of corporations.

[b] Excludes portion of corporation excise taxes and surtaxes measured by corporate excess included here for prior years.

Source: Department of Commerce, Bureau of the Census.

E41. State Insurance Company Gross Premiums Tax Collections by State

Selected Fiscal Years 1942-1984

(Thousands)

State	1942	1950	1960	1970	1980	1984
Total	$113,198	$241,185	$531,965	$1,182,134	$3,113,231	$3,973,688
Alabama	1,173	2,678	7,964	20,643	68,410	80,626
Alaska	—	—	857	2,562	10,436	16,172
Arizona	275	823	3,275	9.365	29,457	49,369
Arkansas	861	1,916	3,918	9,144	29,969	37,336
California	8,558	23,286	62,342	134,954	446,262	457,367
Colorado	870	1,970	4,920	12,021	38,883	40,142
Connecticut	4,169	9,276	13,915	40,336	61,977	82,272
Delaware	388	729	1,624	4,454	11,381	15,660
Florida	1,318	3,832	11,730	34,115	103,524	149,747
Georgia	1,110	3,783	10,543	21,905	68,043	81,314
Hawaii	—	—	1,883	6,096	23,001	27,529
Idaho	371	1,114	2,496	4,471	15,977	17,895
Illinois	7,768	15,062	26,604	68,452	82,871	102,892
Indiana	2,582	5,514	9,633	24,299	58,291	66,267
Iowa	1,828	4,052	7,497	15,704	43,746	52,338
Kansas	1,135	2,934	6,315	11,424	34,083	46,548
Kentucky	1.541	3,315	6,513	17,556	62,016	95,477
Louisiana	1,586	3,974	9,708	22,818	81,724	121,369
Maine	705	1,399	2,355	4,348	13,095	17.532
Maryland	1,504	3,893	8,557	21,356	56,152	73,570
Massachusetts	2,015	5,072	11,813	39,068	111,517	134,937
Michigan	4,780	9,789	20,659	44,114	119,678	99,241
Minnesota	2,345	4,714	9,421	24,181	63,984	70,781
Mississippi	833	1,906	5,124	12,429	36,164	48,936
Missouri	3,676	6,448	13,078	23,578	64,064	88,921
Montana	361	853	2,207	4,578	11,716	19,516
Nebraska	619	1,409	3,712	7,398	20,228	28,312
Nevada	81	244	868	2,851	11,924	30,462
New Hampshire	471	962	1,888	5,858	13,427	17,097
New Jersey	4,992	8,153	18,053	38,740	89,565	112,696
New Mexico	233	708	2,050	5,666	20,199	30,593
New York	16,428	30,222	64,145	124,297	209,019	247,089
North Carolina	2,112	5,141	12,886	29,149	80,496	105,888
North Dakota	300	884	1,643	2,951	9,106	10,058
Ohio	7,012	13,909	25,792	53,116	131,405	159,311
Oklahoma	2,205	4,929	9,921	18,368	54,080	100,307
Oregon	1,000	2,458	5,578	7,975	33,039	36,657
Pennsylvania	9,470	15,667	29,374	59,541	165,412	187,066
Rhode Island	820	1,614	2,601	5,643	13,168	16,444
South Carolina	1,148	2,622	5,500	13,314	40,519	62,098
South Dakota	316	993	1,942	3,715	10,599	15,620
Tennessee	1,928	4,231	9,448	21,607	64,090	76,813
Texas	3,973	11,054	32,210	58,565	176,108	362,460
Utah	412	993	2,373	4,856	18,043	24,569
Vermont	309	619	1,195	2,339	6,380	8,173
Virginia	2,133	5,131	11,716	26,685	76,484	97,014
Washington	1,831	3,491	7,752	17,111	43,646	56,456
West Virginia	1,039	2,485	6,422	10,482	29,035	37,780
Wisconsin	2,445	4,478	9,014	26,276	43,828	49,288
Wyoming	169	456	1,031	1,660	7,016	7,683

Source: Department of Commerce, Bureau of the Census.

E42. State Public Utility Gross Receipts Tax Collections by State

Selected Fiscal Years 1939-1984[a]

Thousands)

State	1939	1950	1960	1970	1980	1984
Total	$93,381	$185,175	$365,424	$918,363	$3,197,230	$5,875,048
Alabama	1,188	3,153	3,369	30,325	154,392	236,081
Alaska	—	—	—	338	1,981	1,603
Arizona	194	908	3,300	6,227	23,232	37,187
Arkansas	143	14	—	—	—	—
California	2,400	8,523	12,696	22,998	19,028	32,131
Colorado	652	—	—	443	1,148	2,339
Connecticut	2,340	5,486	7,895	34,253	142,112	257,633
Delaware	7	15	34	64	13,809	20,764
Florida	791	2,195	7,640	18,803	91,595	149,577
Georgia	2	—	—	—	—	—
Hawaii	—	—	4,026	14,105	32,458	59,559
Idaho	437	649	1,228	404	1,405	2,413
Illinois	11,743	22,848	48,570	143,838	464,008	640,431
Iowa	158	—	—	—	1,778	1,197
Kansas	1,307	245	293	302	588	996
Kentucky	333	2,546	6,224	—	—	—
Louisiana	1,335	9,839	7,127	12,406	29,843	37,838
Maine	1,211	2,599	4,140	3,772	16,979	25,798
Maryland	1,468	4,058	9,874	18,171	59,460	84,602
Michigan	1,148	—	—	—	—	—
Minnesota	6,553	15,102	21,143	33,225	67,697	70,680
Mississippi	—	—	200	399	—	—
Missouri	807	89	111	150	666	1,210
Montana	142	494	1,130	2,712	4,520	6,973
Nebraska	29	11	4	—	—	1,599
Nevada	218	—	—	301	1,251	2,804
New Hampshire	—	—	—	1,065	1,812	6,073
New Jersey	82	—	37	18,889	226,398	872,402
New Mexico	179	527	471	960	2,592	5,199
New York	23,190	34,317	68,664	143,614	497,580	1,031,734
North Carolina	2,572	10,440	23,943	58,392	199,067	333,944
North Dakota	24	4	1	161	3,159	9,944
Ohio	10,634	19,466	40,838	87,429	373,937	608,031
Oklahoma	1,565	246	630	1,198	6,281	14,005
Oregon	1,196	201	184	477	1,478	4,138
Pennsylvania	6,800	9,805	16,693	108,195	380,250	511,126
Rhode Island	565	2,760	5,023	13,207	36,737	58,882
South Carolina	1,311	2,734	4,517	9,612	18,568	23,152
South Dakota	25	17	33	42	308	621
Tennessee	1,172	1,307	1,511	3,928	13,154	28,596
Texas	1,907	4,744	18,507	37,477	171,462	296,213
Utah	—	62	117	307	997	2,490
Vermont	316	681	1,160	2,623	11,198	14,168
Virginia	3,754	10,944	18,129	32,943	100,018	120,037
Washington	350	5,710	14,682	31,314	101,307	126,173
West Virginia	634	—	—	—	—	—
Wisconsin	2,267	2,432	11,279	23,294	84,515	134,655
Wyoming	232	4	1	—	—	—

[a] Data for 1939 not strictly comparable to other years.

Source: Department of Commerce, Bureau of the Census.

E43. State Severance Tax Collections by State

Selected Fiscal Years 1939-1984[a]

(Thousands)

State	1939	1950	1960	1970	1980	1984
Total	$47,227	$210,695	$419,704	$685,892	$4,167,399	$7,248,943
Alabama	355	928	1,598	2,242	32,410	119,525
Alaska	—	—	1,449	10,780	506,469	1,393,039
Arkansas	521	3,358	5,165	4,334	18,051	27,125
California	192	930	1,184	1,632	25,954	—
Colorado	22	16	2,811	1,058	31,121	30,009
Florida	—	30	43	248	121,254	157,823
Idaho	242	108	84	264	1,905	1,247
Indiana	—	307	353	322	1,582	1,521
Kansas	—	245	421	605	1,100	116,990
Kentucky	42	126	356	191	177,244	210,704
Louisiana	9,619	52,281	137,173	251,019	525,297	792,087
Michigan	393	932	792	965	43,525	73,313
Minnesota	2,198	16,224	14,558	18,976	83,459	74,085
Mississippi	—	6,092	10,778	14,262	52,514	102,956
Missouri	—	—	29	—	46	26
Montana	720	1,152	2,951	4,730	94,636	144,761
Nebraska	—	—	1,354	766	2,948	4,539
Nevada	27	37	49	50	23	83
New Hampshire	—	—	78	71	311	56
New Mexico	649	2,404	16,482	35,398	213,643	367,449
North Carolina	—	—	—	—	1,292	1,334
North Dakota	—	—	2,502	3,198	43,927	199,553
Ohio	—	—	—	—	4,596	6,624
Oklahoma	9,544	20,599	32,969	50,539	436,098	703,738
Oregon	104	524	659	1,937	50,592	29,188
South Dakota	1,118	622	466	16	2,423	8,910
Tennessee	—	—	—	—	2,204	3,335
Texas	17,415	102,692	180,929	273,213	1,525,118	2,218,760
Utah	349	866	3,869	4,272	10,584	38,416
Virginia	29	138	272	314	1,012	1,424
Washington	144	—	—	—	49,924	31,148
West Virginia	3,530	—	—	—	—	—
Wisconsin	14	84	235	222	437	875
Wyoming	—	—	95	4,268	105,700	388,300

[a] Data for 1939 not strictly comparable to other years.

Source: Department of Commerce, Bureau of the Census.

E44. State Pari-Mutuel Tax Collections by State

Selected Fiscal Years 1942-1984[a]

(Thousands)

State	1942	1950	1960	1970	1980	1984
Total	$23,164	$102,734	$265,068	$515,052	$731,076	$739,391
Arizona	110	614	2,278	3,904	9,580	10,591
Arkansas	335	624	1,529	5,232	15,573	20,593
California	1,770	15,341	36,100	59,970	126,306	135,059
Colorado	–	738	2,439	3,774	8,366	9,007
Connecticut	–	–	–	–	52,934	60,612
Delaware	400	1,020	3,700	7,232	1,609	69
Florida	4,393	12,472	25,973	50,898	102,490	116,354
Idaho	–	–	–	66	425	442
Illinois	1,287	7,924	16,863	42,630	79,095	62,704
Kentucky	–	683	2,178	5,863	13,951	10,295
Louisiana	84	568	3,027	4,933	18,446	25,606
Maine	70	320	1,070	1,459	1,313	1,134
Maryland	1,175	4,569	8,105	13,112	16,038	15,512
Massachusetts	2,471	7,888	12,721	25,603	29,474	36,828
Michigan	–	3,389	7,564	19,931	25,959	22,287
Nebraska	–	–	554	2,083	7,364	9,317
Nevada	–	–	–	–	385	56
New Hampshire	1,009	1,944	4,220	8,832	12,429	8,333
New Jersey	24	11,706	25,063	35,139	15,725	9,705
New Mexico	–	253	120	766	3,459	4,224
New York	8,266	26,572	86,908	159,231	98,751	106,337
Ohio	130	527	9,534	17,193	26,826	18,613
Oregon	134	697	1,127	2,452	4,711	4,326
Pennsylvania	–	–	–	18,099	27,764	20,577
Rhode Island	1,242	3,508	6,985	10,795	7,886	5,496
South Dakota	2	–	471	1,346	2,337	2,403
Vermont	–	–	–	2,922	836	925
Washington	129	608	1,161	1,474	7,199	10,645
West Virginia	142	769	5,378	10,100	13,829	11,155
Wyoming	–	–	–	13	16	33

[a] Data for years prior to 1960 not strictly comparable to other years.

Source: Department of Commerce, Bureau of the Census.

E45. State Pari-Mutuel Tax Rates[a]

As of December 1984

State	Tax rate	Breakage	
		Amount	To state (percent)
Arizona	3% on first $100,000 [b] 5% of excess over $100,000	$.10	—
Arkansas	6%	.10	60 [c]
California	Annual handle under $250 million; sliding scale beginning at 4.8%.	Annual handle (millions)	
	Annual handle of $250 million or more; 5.7%.	$0-$24	50
		$24-$50	—
		over $50	100
Colorado	3.5%	.10	—
Delaware	20% to 90% of track's average daily income in excess of $145,000.	.10	—
Florida	3.3% of handle in excess of $300,000 [d]	.10	—
Idaho	1.25%	n.a.	n.a.
Illinois	Based on sliding scale of 1.75% on first $200,000 to 7.75% over $3,000,000.	.10	100
Kentucky	4.75%	.10	—
Louisiana	3% of excess over $60,000 to $201,000. 4% of excess over $201,000 to $401,000 plus $4,230. 5% over $401,000 plus $12,230.	.10	—
Maine	50% on straight bets [e]	n.a.	n.a.
Maryland	4.09%	.10	—
Massachusetts	5%		
Michigan	6% on straight bets [e]	.10	50
Montana	1%	.10	—
Nebraska	5% on excess over $1,000,000 [f]	.10	—
Nevada	2%	.10	—
New Hampshire	1% on straight bets [e]	.10	50
New Jersey	Based on sliding scale of .30% to 1.30% on less than $1,000,000 and .5% over $1,000,000 at private tracks	.10	—
New Mexico	2.5% over $250,000 to $350,000, 3.5% over $350,000 to $400,000, 6% over $400,000	.10	—
New York	2% and 5% on straight bets [e]	.10 [g]	20-55 [h]
Ohio	Based on sliding scale at 1% of first $200,000; 2% over $200,000 to $300,000; 3% over $300,000 to $400,000; and 4% on excess over $400,000.	.10	—
Oklahoma	6%	n.a.	n.a.
Oregon	4.2% on straight bets [i]	.10	—
Pennsylvania	2%	.10	25
South Dakota	3% [j]	.10	—
Vermont	5.5% on weekdays; 6.5% on Sundays	n.a.	n.a.
Washington	1% under $200,000 2% from $200,000 to $250,000 3% from $250,001 to $300,000 3.5% from $300,001 to $400,000 4% from $400,001 to $500,000 From daily handle in excess of $500,000: 4.5% on first $500,000 plus 5% on excess over $500,000 [e]	.05	—
West Virginia	2.6% January-March and October-December 3.6% April-September	.10	—

[a] Applies to thoroughbred horseracing and may or may not apply to other forms of racing. Excludes racing at fairs when taxed at a lower rate.

[b] Tax is 2% at tracks where handle does not exceed $200,000.

[c] To city where track is located with portion to county.

[d] At Tampa Bay Downs, 3.3% on daily handle over $500,000.

[e] 2.27% on exotic bets in Maine, 10% in Michigan and 2% in New Hampshire. In New York, tax is 5% on regular and multiple (2 horses) bets at Aqueduct, Belmont, Saratoga, and 2% at Finger Lakes. State receives 7.5% on exotic (3 horses) bets at Aqueduct, Belmont, Saratoga, and 7.25% at Finger Lakes. In Washington, state receives an additional 1% on exotic bets.

[f] On tracks racing less than 3 days per week: 5% on excess over $5,000,000.

[g] Breakage is 10 cents on regular bets and 50 cents on exotic bets.

[h] State receives 20% at Aqueduct, Belmont, and Saratoga; 55% at Finger Lakes.

[i] State receives 4.75% on multiple bets and 5% on exotic bets.

[j] On daily handles under $100,000, state receives 2.25%.

Source: National Association of State Racing Commissioners.

E46. State Unemployment Compensation Tax Rates and Related Data by State

Regular State Programs Only[a]

Calendar Year 1983

State	Employer contributions [b]			Taxable wage base as of Dec. 31, 1983	Average weekly wages in covered employment		Average weekly benefit [c]		
	Total (millions)	As a percent of			Taxable wages	Total wages	Amount	As percent of total wages	Average duration (weeks)
		Taxable wages	Total wages						
Total [d]	$14,489.4	2.78	1.17	$7,000	$144.50	$335.57	$123.59	37.2	17.5
Alabama	242.0	3.39	1.59	8,000	148.22	294.81	82.48	28.4	13.6
Alaska	95.5	3.02	2.22	20,200	360.35	548.99	134.40	24.1	14.9
Arizona	65.4	1.12	.47	7,000	139.32	314.66	102.29	32.3	17.6
Arkansas	123.1	3.25	1.48	7,500	141.28	273.21	95.76	35.3	14.5
California	1,564.3	2.67	1.01	7,000	141.19	363.33	107.49	29.6	18.7
Colorado	122.6	1.57	.64	7,000	145.49	344.58	151.55	44.1	14.8
Connecticut	201.6	2.32	.90	7,100	137.65	367.30	127.28	35.5	14.2
Delaware	49.6	3.53	1.28	7,200	136.36	361.75	95.57	27.5	13.3
Florida	253.7	1.18	.52	7,000	137.16	293.10	97.85	33.2	14.1
Georgia	183.3	1.50	.64	7,000	136.42	310.16	98.02	32.2	11.8
Hawaii	70.4	2.31	1.53	13,800	198.56	285.62	127.80	43.2	15.9
Idaho	65.4	2.82	1.83	14,400	203.65	292.46	117.84	40.8	14.3
Illinois	1,036.7	3.87	1.55	8,000	148.08	360.54	151.29	42.3	21.6
Indiana	338.5	3.15	1.24	7,000	135.18	334.01	93.05	28.6	16.0
Iowa	182.1	2.97	1.55	9,400	155.77	294.28	141.21	48.7	15.1
Kansas	157.5	3.34	1.40	7,000	129.74	304.83	131.33	43.8	16.7
Kentucky	229.0	3.68	1.66	8,000	148.84	308.06	106.95	35.1	18.6
Louisiana	288.6	3.29	1.37	7,000	141.77	342.42	158.24	47.8	21.0
Maine	77.1	3.67	1.74	7,000	132.93	270.61	107.94	40.2	18.3
Maryland	143.9	1.99	.70	7,000	131.49	318.18	123.10	38.8	16.6
Massachusetts	492.9	3.10	1.32	7,000	143.24	331.60	122.57	37.0	17.4
Michigan	792.6	4.64	1.63	8,000	151.74	386.09	150.37	39.9	17.7
Minnesota	249.5	2.49	1.12	9,000	153.44	329.05	140.77	42.8	17.0
Mississippi	85.7	2.00	1.02	7,000	134.47	267.85	87.76	33.4	16.3
Missouri	277.0	2.76	1.10	7,000	131.31	324.60	93.24	29.3	14.4
Montana	49.8	2.29	1.39	8,200	178.60	288.13	128.87	45.0	14.0
Nebraska	47.5	1.67	.75	7,000	126.18	279.78	96.00	34.7	14.5
Nevada	70.7	2.26	1.25	10,200	187.64	319.67	121.54	37.3	16.9
New Hampshire	35.9	1.68	.71	7,000	134.53	298.65	99.22	33.9	9.8
New Jersey	759.0	3.15	1.60	8,800	161.59	363.19	125.54	35.1	16.8

(Continued)

E46. State Unemployment Compensation Tax Rates and Related Data by State —Continued

Regular State Programs Only[a]

Calendar Year 1983

State	Employer contributions[b]			Taxable wage base as of Dec. 31, 1983	Average weekly wages in covered employment		Average weekly benefit[c]		
		As a percent of							
	Total (millions)	Taxable wages	Total wages		Taxable wages	Total wages	Amount	As percent of total wages	Average duration (weeks)
New Mexico	47.6	1.69	.92	9,300	162.64	294.61	111.83	37.4	18.4
New York	1,194.9	3.11	1.09	7,000	139.86	384.13	105.20	27.9	21.9
North Carolina	227.5	1.74	.80	7,000	133.93	281.00	107.10	38.3	12.3
North Dakota	49.5	3.60	1.98	10,150	168.06	291.27	137.39	48.1	15.7
Ohio	733.5	3.49	1.30	7,000	135.63	350.42	142.24	41.6	18.7
Oklahoma	128.5	1.88	.83	7,000	139.09	332.91	139.08	42.8	15.0
Oregon	220.0	3.08	1.84	12,000	193.74	316.89	122.19	38.3	17.0
Pennsylvania	1,094.2	4.78	1.87	7,000	131.82	327.78	150.74	46.2	20.7
Rhode Island	102.0	4.10	2.22	9,200	155.92	286.34	111.83	38.4	15.4
South Carolina	123.7	1.98	.92	7,000	133.50	279.01	93.35	33.7	13.1
South Dakota	20.6	2.11	1.00	7,000	122.55	247.02	114.17	46.3	14.3
Tennessee	299.7	3.07	1.44	7,000	135.90	295.30	87.47	29.9	16.1
Texas	383.5	1.06	.41	7,000	142.62	351.48	138.09	39.9	16.8
Utah	112.4	3.10	1.73	12,000	189.37	311.75	131.68	42.5	16.1
Vermont	35.8	3.13	1.61	8,000	144.09	280.19	109.84	39.5	15.7
Virginia	359.1	2.14	1.38	7,000	133.28	305.10	111.05	36.6	11.0
Washington	355.7	2.99	1.67	11,400	193.33	340.40	138.26	40.5	18.8
West Virginia	141.9	4.28	1.95	8,000	150.71	331.27	139.41	43.4	21.7
Wisconsin	288.2	2.91	1.25	8,000	142.25	313.51	141.30	45.1	16.9
Wyoming	39.9	4.04	1.51	7,000	167.24	343.76	139.28	40.9	17.5
District of Columbia	62.2	2.78	1.06	8,000	156.30	402.78	147.59	36.4	22.8

[a] Excludes Federal-state extended benefits and reimbursable employer programs.
[b] Includes contributions from employees in states which tax workers—Alabama, Alaska, and New Jersey.
[c] Includes dependents' allowances in Alaska, Connecticut, District of Columbia, Illinois, Indiana, Iowa, Maine, Maryland, Massachusetts, Michigan, Ohio, Pennsylvania, and Rhode Island.
[d] Total includes Puerto Rico and Virgin Islands.

Source: Department of Labor, Employment and Training Administration.

E47. State Unemployment Compensation Tax Collections by State

Selected Fiscal Years 1939-1983[a]

(Thousands)

State	1939	1950	1960	1970	1980	1983
Total	$801,113	$1,028,033	$2,135,933	$2,524,066	$11,615,657	$12,848,493
Alabama	8,134	11,913	17,739	24,219	154,185	189,002
Alaska	—	—	5,322	15,474	61,168	90,987
Arizona	2,140	3,824	9,149	21,727	96,473	60,882
Arkansas	3,303	4,332	8,842	15,388	73,544	108,745
California	75,351	128,456	268,217	531,108	1,597,909	1,460,134
Colorado	4,875	3,490	5,501	13,986	78,697	105,734
Connecticut	15,670	13,285	42,766	67,117	180,922	199,907
Delaware	2,205	1,458	9,677	6,287	34,163	48,957
Florida	6,109	7,542	35,967	34,939	279,045	214,524
Georgia	8,869	13,013	27,084	37,764	187,347	161,936
Hawaii	—	—	4,464	14,203	64,382	61,788
Idaho	2,016	4,263	5,103	8,789	44,204	50,598
Illinois	65,909	56,031	121,051	53,425	830,067	889,726
Indiana	19,623	18,156	42,998	49,786	163,656	305,522
Iowa	8,091	10,848	9,811	14,114	153,509	137,830
Kansas	5,703	5,966	10,605	16,384	85,810	127,535
Kentucky	10,939	14,833	29,297	27,990	140,533	245,884
Louisiana	9,810	15,350	20,217	31,882	222,098	221,746
Maine	4,032	6,173	8,560	10,134	58,820	66,308
Maryland	11,844	12,294	44,372	22,235	279,444	109,860
Massachusetts	37,803	49,018	78,435	121,586	444,874	470,013
Michigan	36,563	68,839	154,185	125,788	635,369	708,970
Minnesota	14,100	9,184	22,123	46,554	209,129	222,735
Mississippi	2,143	4,118	13,319	7,531	78,348	95,160
Missouri	19,567	23,327	30,003	37,369	159,966	273,996
Montana	2,682	4,178	4,106	6,608	44,577	47,160
Nebraska	3,986	2,724	6,754	7,102	36,861	39,356
Nevada	937	1,515	6,013	12,232	76,572	60,081
New Hampshire	2,734	4,538	6,785	6,127	28,187	30,020
New Jersey	43,978	43,601	109,894	181,058	661,230	730,930
New Mexico	1,481	4,058	5,996	7,060	41,573	45,537
New York	119,215	208,227	293,185	323,597	1,272,486	1,126,370
North Carolina	10,691	17,987	37,627	49,124	234,923	203,802
North Dakota	1,112	1,869	3,122	5,342	28,795	41,726
Ohio	56,889	44,029	107,558	87,788	495,430	639,114
Oklahoma	5,621	7,310	11,171	11,216	77,927	90,690
Oregon	6,439	12,788	34,338	29,631	216,329	201,249
Pennsylvania	75,745	57,937	239,053	163,477	720,798	929,171
Rhode Island	7,594	10,927	19,071	19,040	64,275	97,491
South Carolina	4,438	7,377	11,765	25,563	117,288	111,793
South Dakota	1,144	1,368	1,970	2,021	11,432	16,426
Tennessee	8,486	12,396	29,737	45,766	157,304	276,646
Texas	22,740	26,927	42,698	24,667	124,181	308,807
Utah	2,627	3,096	6,793	12,147	54,326	86,124
Vermont	1,506	1,569	2,585	6,396	29,218	30,942
Virginia	9,913	8,644	23,365	13,320	107,761	401,274
Washington	10,061	34,756	50,512	47,962	340,653	347,898
West Virginia	9,453	9,604	22,701	18,489	81,799	148,949
Wisconsin	15,415	13,222	31,759	59,815	265,031	177,505
Wyoming	1,427	1,673	2,568	2,739	14,039	30,973

[a] Data for 1939 are not strictly comparable to other years.

Source: Department of Commerce, Bureau of the Census.

E48. Unemployment Compensation Benefits and Reserves by State

Calendar Year 1983

(Dollar Figures in Millions)

State	Current income [a]	Funds available for benefits as of Dec. 31, 1982 [b]	Reserves as of Dec. 31, 1983	Benefits		
					As percent of	
				Amount [c]	Current income	Funds available [d]
Total [e]	$15,197.8	$7,482	$7,569.3	$18,629.1 [f]	122.6	249.0
Alabama	244.5	7	55.3	198.6	81.2	2,837.1
Alaska	108.9	129	145.1	85.4	78.4	66.2
Arizona	84.2	210	171.9	125.1	148.6	59.6
Arkansas	123.1	-3	29.2	112.6	91.5	([g])
California	1,801.6	2,579	2,169.3	2,307.5	128.1	89.5
Colorado	122.6	-3	–	236.9	193.2	([g])
Connecticut	201.6	20	50.9	229.9	114.0	1,149.5
Delaware	49.6	19	36.9	30.2	60.9	158.9
Florida	341.3	848	888.1	297.4	87.1	35.1
Georgia	221.1	387	382.0	227.1	102.7	58.7
Hawaii	82.0	106	126.3	60.8	74.1	57.4
Idaho	66.7	26	18.3	74.8	112.1	287.7
Illinois	1,036.7	-25	–	1,488.6	143.6	([g])
Indiana	344.2	71	99.5	308.3	89.6	434.2
Iowa	182.1	-63	.1	244.6	134.3	([g])
Kansas	171.6	140	156.1	154.6	90.1	110.4
Kentucky	229.0	1	([h])	277.9	121.4	277.9
Louisiana	288.6	([h])	–	648.6	224.7	–
Maine	78.3	17	23.9	68.5	87.5	402.9
Maryland	157.8	214	102.4	275.4	174.5	128.7
Massachusetts	538.6	424	532.3	435.9	80.9	102.8
Michigan	792.7	7	–	989.1	124.8	141.3
Minnesota	249.5	-11	–	323.4	129.6	([g])
Mississippi	108.7	250	219.6	139.7	128.5	55.9
Missouri	277.0	21	55.8	243.1	87.8	1,157.6
Montana	50.0	9	6.8	62.0	124.0	688.9
Nebraska	53.6	70	61.9	62.6	116.8	89.4
Nevada	81.1	116	100.0	99.3	122.4	85.6
New Hampshire	43.1	72	75.6	40.6	94.2	56.4
New Jersey	759.0	87	190.0	688.3	90.7	791.1
New Mexico	56.4	97	78.5	76.5	135.6	78.9
New York	1,284.6	768	960.5	1,091.2	84.9	142.1
North Carolina	260.7	392	345.9	308.7	118.4	78.8
North Dakota	49.8	10	2.6	58.4	117.3	584.0
Ohio	733.5	-51	–	1,081.3	147.4	([g])
Oklahoma	133.7	107	30.5	209.5	156.7	195.8
Oregon	232.9	151	131.9	258.4	110.9	171.1
Pennsylvania	1,094.2	-1	–	1,704.4	155.8	([g])
Rhode Island	102.0	25	43.5	88.9	87.2	355.6
South Carolina	125.8	48	19.1	155.1	123.3	323.1
South Dakota	21.6	8	15.0	15.0	69.4	187.5
Tennessee	303.6	6	79.8	233.8	77.0	3,896.7
Texas	383.5	1	–	934.5	243.7	934.5
Utah	113.0	6	18.5	102.5	90.7	1,708.3
Vermont	35.8	4	2.8	37.8	105.6	945.0
Virginia	362.6	10	78.4	171.4	47.3	1,714.0
Washington	363.2	141	22.3	491.1	135.2	348.3
West Virginia	141.9	-8	([h])	290.6	204.8	([g])
Wisconsin	288.2	-17	.1	517.8	179.7	([g])
Wyoming	41.6	43	6.6	80.1	192.5	186.3
District of Columbia	62.2	-1	2.3	74.7	120.1	([g])

[a] Includes interest credits to trust fund, employer contributions, and contributions from employees in states which tax workers. Includes penalties and interest for those states in which state law requires these items to be used to pay benefits.

[b] Sum of balances in state clearing accounts, benefit-payment accounts, and state accounts in Federal unemployment trust fund.

[c] Includes states' share of extended benefits of $908.6 million.

[d] Funds available for benefits as of December 31, 1982.

[e] Total includes Puerto Rico and Virgin Islands.

[f] Includes advances from the Federal Unemployment Account in the Federal Unemployment Trust Fund.

[g] Funds available are in deficit position.

[h] Less than $500,000.

Source: Department of Labor, Employment and Training Administration.

E49. Insured Unemployment and Related Data for State Programs[a]

Selected Calendar Years 1940-1983

Year	Insured unemployment		Initial claims[c] (thousands)	Weeks compensated (millions)	Number of exhaustions[d] (thousands)	Benefits paid[e]		Funds available for benefits[f] (millions)
	Number[b] (thousands)	Percent of covered employment				Total (millions)	Average weekly check	
1940	1,282	5.6	214	51.1	2,596	$518.7	$10.56	$1,817
1945	589	2.1	116	24.2	254	445.9	18.77	6,914
1950	1,503	4.6	236	67.9	1,853	1,373.1	20.76	6,972
1955	1,254	3.5	226	56.1	1,272	1,350.4	25.04	8,264
1960	1,906	4.8	331	85.6	1,603	2,726.7	32.87	6,643
1961	2,290	5.6	350	104.2	2,371	3,422.7	33.80	5,802
1962	1,783	4.4	302	79.3	1,638	2,675.4	34.56	6,273
1963	1,806	4.3	298	80.1	1,569	2,774.7	35.28	6,648
1964	1,605	3.8	268	71.4	1,371	2,522.1	35.96	7,296
1965	1,328	3.0	232	58.8	1,086	2,166.0	37.19	8,357
1966	1,061	2.3	203	46.5	781	1,771.3	39.76	9,828
1967	1,205	2.5	226	52.9	867	2,092.3	41.25	10,778
1968	1,111	2.2	201	48.7	848	2,031.6	43.43	11,717
1969	1,101	2.1	200	47.9	812	2,127.9	46.17	12,638
1970	1,805	3.4	296	78.9	1,295	3,848.5	50.34	11,896
1971	2,150	4.1	295	94.3	2,007	4,957.0	54.02	9,703
1972	1,848	3.5	261	81.3	1,809	4,471.0	56.75	9,423
1973	1,632	2.7	247	71.2	1,495	4,007.6	59.00	10,934
1974	2,262	3.5	363	97.8	1,926	5,974.9	64.25	10,599
1975	3,986	6.0	478	175.3	4,195	11,754.7	70.23	4,523
1976	2,991	4.6	386	127.4	3,270	8,974.5	75.16	3,343
1977	2,655	3.9	375	113.2	2,850	8,357.2	78.79	4,387
1978	2,359	3.3	364	101.0	2,039	7,717.2	83.67	9,307
1979	2,434	2.9	388	106.1	2,037	8,612.9	89.67	12,469
1980	3,350	3.9	489	149.0	3,076	13,761.1	98.92	11,446
1981	3,047	3.5	460	135.9	2,989	13,262.1	106.70	11,588
1982	4,061	4.6	583	185.3	4,175	20,649.6	119.37	7,482
1983	3,396	3.9	438	155.5	4,180	17,762.4	123.59	7,264

[a] Excludes programs for Federal employees and for ex-servicemen; includes programs for state and local government employees where covered by state law.

[b] Weekly average, workers reporting completion of at least one week of unemployment.

[c] Notices filed by workers to indicate they are starting periods of unemployment.

[d] Individuals receiving final payment in benefit year.

[e] Beginning 1971, excludes Federal and state payments under extended benefits provisions; through 1970, includes state share of such benefits.

[f] Sum of balances in state clearing accounts, benefit payment accounts, and state accounts in Federal unemployment trust fund.

Source: Department of Labor.

E50. State Debt by Length of Maturity

End of Selected Fiscal Years 1902-1983

(Millions)

Year	Gross debt outstanding			Offsets to long-term debt	Net long-term debt
	Total	Short-term	Long-term		
1902	$230	$9	$221	n.a.	n.a.
1922	1,131	30	1,101	n.a.	n.a.
1932	2,832	235	2,597	n.a.	n.a.
1942	3,257	161	3,096	$533	$2,563
1952	6,874	235	6,640	1,020	5,620
1960	18,543	415	18,128	2,533	15,595
1962	22,023	411	21,612	2,967	18,645
1964	25,041	641	24,401	3,479	20,922
1966	29,564	1,060	28,504	4,016	24,488
1968	35,666	2,045	33,622	4,256	29,366
1970	42,008	3,104	38,903	4,425	34,478
1972	54,453	3,912	50,542	5,309	45,233
1973	59,375	3,674	55,701	6,377	49,324
1974	65,296	3,599	61,697	7,850	53,847
1975	72,127	4,580	67,548	9,160	58,388
1976	84,825	6,011	78,814	15,880	62,934
1977	91,640	3,016	88,624	19,600	69,023
1978	102,569	2,897	99,671	27,582	72,089
1979	111,740	2,291	109,449	28,111	81,338
1980	121,958	2,137	119,821	40,011	79,810
1981	134,487	2,325	132,521	50,983	81,538
1982	147,470	3,768	143,702	56,655	87,047
1983	167,290	2,595	164,695	69,915	94,779

Source: Department of Commerce, Bureau of the Census.

E51. State Gross Long-Term Debt by Character

End of Selected Fiscal Years 1942-1983

(Dollar Figures in Millions)

Year	Total	Full faith and credit		Nonguaranteed	
		Amount	Percent of total	Amount	Percent of total
1942	$3,096	$2,641	85.3	$455	14.7
1952	6,640	4,926	74.2	1,714	25.8
1960	18,128	8,912	49.2	9,216	50.8
1962	21,612	10,313	47.7	11,300	52.3
1964	24,401	11,147	45.7	13,254	54.3
1966	28,504	12,709	44.6	15,795	55.4
1968	33,622	14,698	43.7	18,923	56.3
1970	38,903	17,736	45.6	21,167	54.4
1972	50,542	25,228	49.9	25,314	50.1
1973	55,701	28,443	51.1	27,258	48.9
1974	61,697	30,855	50.0	30,842	50.0
1975	67,548	33,736	49.9	33,812	50.1
1976	78,814	38,842	49.3	39,972	50.7
1977	88,624	43,010	48.5	45,613	51.5
1978	99,671	46,316	46.5	53,356	53.5
1979	109,449	48,286	44.1	61,163	55.9
1980	119,821	49,364	41.2	70,457	58.8
1981	132,521	52,582	39.7	79,940	60.3
1982	143,702	51,507	35.8	92,195	64.2
1983	164,695	55,078	33.4	109,617	66.6

Source: Department of Commerce, Bureau of the Census.

E52. State Gross Long-Term Debt by Function and State

End of Fiscal Year 1983

(Thousands)

State	Total	Highways		Education			Veterans bonuses	Hospitals	Other and unallocable [a]
		Toll facilities	Other highways	State institutions of higher learning	Local schools	Other education			
Total	$164,694,874	$5,351,442	$9,420,224	$20,538,805	$3,703,839	$2,386,077	$377,590	$12,953,019	$109,963,878
Alabama	2,317,731	–	216,400	197,228	–	441,045	–	9,185	1,453,873
Alaska	4,665,456	–	6,130	22,049	–	–	–	11,085	4,626,192 [b]
Arizona	550,669	–	211,925	152,919	–	–	–	182,100	3,725
Arkansas	630,995	–	–	129,483	–	860	–	–	500,652
California	12,049,859	129,370	–	834,883	881,310	–	–	846,355	9,357,941 [b]
Colorado	1,150,530	–	–	298,602	–	–	–	153,012	698,916
Connecticut	5,079,281	116,573	555,460	193,495	279,255	–	1,036	250,147	3,683,315 [b]
Delaware	1,541,850	93,320	185,667	73,005	95,598	–	1,654	168,511	924,095
Florida	3,566,782	585,105	212,305	424,447	–	1,218,465	–	–	1,126,460
Georgia	1,844,100	–	142,962	235,969	143,845	–	–	26,330	1,294,994
Hawaii	2,263,787	–	–	3,293	–	–	–	–	2,260,494
Idaho	448,342	–	–	44,842	–	–	–	103,173	300,327
Illinois	7,809,712	295,660	–	725,110	–	266,900	–	1,791,198	4,730,844 [b]
Indiana	1,061,593	300,081	–	507,406	–	–	–	–	254,106
Iowa	594,190	4,015	–	337,640	–	–	–	–	252,535
Kansas	379,435	74,167	227,665	68,163	–	–	–	–	9,440
Kentucky	3,030,863	735,316	154,865	757,580	90,475	8,440	48,275	191,350	1,044,562
Louisiana	5,227,562	–	221,356	152,709	–	1,110	7,635	89,230	4,755,522 [b]
Maine	1,072,986	8,850	89,040	38,395	7,261	–	–	175,568	753,872
Maryland	4,577,566	117,635	4,160	90,356	59,350	106,523	–	458,301	2,741,241 [b]
Massachusetts	7,439,182	267,895	691,651	866,632	–	–	2,350	955,386	4,655,268 [b]
Michigan	4,636,865	23,336	345,770	828,470	–	44,300	118,000	1,340,853	1,936,136
Minnesota	2,751,920	–	52,470	667,124	3,360	–	33,000	–	1,995,966
Mississippi	908,310	–	381,557	43,811	72,650	53,900	–	–	356,392
Missouri	2,240,613	–	–	297,657	–	–	–	398,633	1,544,323
Montana	511,546	–	69,675	41,604	–	–	–	–	400,267
Nebraska	387,201	–	7,000	40,434	–	–	–	–	339,767
Nevada	757,067	–	20,000	69,580	–	–	–	–	667,487

(Continued)

E52. State Gross Long-Term Debt by Function and State —Continued

End of Fiscal Year 1983

(Thousands)

State	Total	Highways		Education			Veterans bonuses	Hospitals	Other and unallocable [a]
		Toll facilities	Other highways	State institutions of higher learning	Local schools	Other education			
New Hampshire	1,528,403	89,000	18,500	143,037	–	–	–	159,634	1,118,232
New Jersey	10,304,129	946,521	740,540	435,025	–	–	–	1,595,519	6,586,524 [b]
New Mexico	1,074,170	–	3,000	113,298	–	115,535	–	–	842,337
New York	27,044,979	513,273	674,272	4,925,037	–	–	–	2,678,550	18,253,847 [b]
North Carolina	1,615,334	–	306,500	239,059	181,000	–	–	180,144	708,631
North Dakota	380,536	–	–	202,233	–	–	6,965	–	171,338
Ohio	5,959,594	9,622	465,605	1,282,244	–	–	105,000	450,205	3,646,918 [b]
Oklahoma	1,331,290	225,185	–	212,998	–	–	–	–	893,107
Oregon	6,499,036	9,600	49,000	184,174	–	–	–	–	6,256,262 [b]
Pennsylvania	6,366,196	81,553	1,909,745	287,128	424,045	–	47,675	–	3,616,050 [b]
Rhode Island	2,194,689	56,335	29,250	239,475	6,945	–	6,000	73,789	1,782,895
South Carolina	3,092,772	–	50,500	199,995	54,500	–	–	–	2,787,777
South Dakota	789,280	–	–	27,307	–	–	–	162,790	599,183
Tennessee	1,600,031	–	108,930	326,151	–	98,803	–	7,230	1,058,917
Texas	3,028,877	279,015	–	1,499,347	–	–	–	18,710	1,231,805
Utah	1,070,279	–	65,000	265,744	–	–	–	–	739,535
Vermont	764,624	–	77,255	47,676	–	16,271	–	64,233	559,189
Virginia	2,574,964	126,441	–	744,897	200,885	–	–	1,000	1,501,741
Washington	2,527,021	122,030	449,185	525,578	57,360	13,925	–	368,800	990,143
West Virginia	1,675,254	141,544	676,884	128,976	146,000	–	–	–	581,850
Wisconsin	3,196,323	–	–	308,200	–	–	–	41,998	2,846,125
Wyoming	581,100	–	–	58,340	–	–	–	–	522,760

[a] Includes utility debt of $6,081,451 thousand, and debt for water transport and terminals of $1,359,092 thousand.

[b] Includes debt of Housing Finance Corporation in Alaska; veterans farm and home building and Housing Finance Agency in California; Housing Finance Agency and Development Authority in Connecticut; transportation, miscellaneous capital development, Housing Development Authority, and Environmental Facilities Finance Authority in Illinois; miscellaneous capital development and Offshore Terminal in Louisiana; transportation bonds in Maryland; miscellaneous capital outlay, public housing, and Housing Finance Agency in Massachusetts; Economic Development Authority, Housing Finance Authority, and Health Care Facilities Finance Authority in New Jersey; Municipal Assistance Corporation, State Housing Finance Agency, and Urban Development Corporation in New York; Air Quality Development Authority and Water Quality Development Authority in Ohio; veterans welfare bonds in Oregon; and miscellaneous capital development, Housing Finance Agency, and General State Authority in Pennsylvania.

Source: Department of Commerce, Bureau of the Census.

E53. State Long-Term Debt by Character and State

End of Fiscal Year 1983

(Dollar Figures in Thousands)

State	Gross long-term debt	Full faith and credit		Nonguaranteed	
		Total [a]	General obligation	Amount	Percent of total
Total	$164,694,874	$55,078,060	$49,799,681	$109,616,814	66.6
Alabama	2,317,731	734,675	734,675	1,583,056	68.3
Alaska	4,665,456	946,183	946,183	3,719,273	79.7
Arizona	550,669	—	—	550,669	100.0
Arkansas	630,995	—	—	630,995	100.0
California	12,049,859	4,292,711	2,814,557	7,757,148	64.4
Colorado	1,150,530	—	—	1,150,530	100.0
Connecticut	5,079,281	2,127,224	1,806,221	2,952,057	58.1
Delaware	1,541,850	490,078	490,078	1,051,772	68.2
Florida	3,566,782	1,151,936	1,151,936	2,414,846	67.7
Georgia	1,844,100	989,096	989,096	855,004	46.4
Hawaii	2,263,787	1,590,351	1,590,351	673,436	29.7
Idaho	448,342	465	465	447,877	99.9
Illinois	7,809,712	3,160,700	3,160,700	4,649,012	59.5
Indiana	1,061,593	—	—	1,061,593	100.0
Iowa	594,190	—	—	594,190	100.0
Kansas	379,435	27,800	—	351,635	92.7
Kentucky	3,030,863	226,425	226,425	2,804,438	92.5
Louisiana	5,227,562	2,344,116	2,344,116	2,883,446	55.2
Maine	1,072,986	300,452	300,452	772,534	72.0
Maryland	4,577,566	2,421,259	2,421,259	2,156,307	47.1
Massachusetts	7,439,182	3,321,820	2,958,586	4,117,362	55.3
Michigan	4,636,865	655,070	655,070	3,981,795	85.9
Minnesota	2,751,920	906,693	906,693	1,845,227	67.1
Mississippi	908,310	661,459	568,434	246,851	27.2
Missouri	2,240,613	134,970	134,970	2,105,643	94.0
Montana	511,546	57,940	57,940	453,606	88.7
Nebraska	387,201	—	—	387,201	100.0
Nevada	757,067	217,065	217,065	540,002	71.3
New Hampshire	1,528,403	332,226	218,671	1,196,177	78.3
New Jersey	10,304,129	2,467,678	2,424,234	7,836,451	76.1
New Mexico	1,074,170	18,782	18,782	1,055,388	98.3
New York	27,044,979	4,178,327	3,143,080	22,866,652	84.6
North Carolina	1,615,334	944,645	944,645	670,689	41.5
North Dakota	380,536	6,965	6,965	373,571	98.2
Ohio	5,959,594	2,508,685	951,890	3,450,909	57.9
Oklahoma	1,331,290	147,004	147,004	1,184,286	89.0
Oregon	6,499,036	5,803,090	5,802,965	695,946	10.7
Pennsylvania	6,366,196	3,926,815	3,926,815	2,439,381	38.3
Rhode Island	2,194,689	279,839	240,929	1,914,850	87.2
South Carolina	3,092,772	560,316	525,646	2,532,456	81.9
South Dakota	789,280	—	—	789,280	100.0
Tennessee	1,600,031	659,650	659,650	940,381	58.8
Texas	3,028,877	965,080	965,080	2,063,797	68.1
Utah	1,070,279	236,950	236,950	833,329	77.9
Vermont	764,624	297,744	297,744	466,880	61.1
Virginia	2,574,964	277,214	104,797	2,297,750	89.2
Washington	2,527,021	2,008,413	2,008,413	518,608	20.5
West Virginia	1,675,254	822,884	822,884	852,370	50.9
Wisconsin	3,196,323	1,877,265	1,877,265	1,319,058	41.3
Wyoming	581,100	—	—	581,100	100.0

[a] Total includes general obligation debt plus $5,278,379 thousand payable initially from specified nontax revenue.

Source: Department of Commerce, Bureau of the Census. Percentage computations by Tax Foundation.

E54. Total and Per Capita Gross Debt and Net Long-Term Debt by State[a]

End of Selected Fiscal Years 1960-1983

State	Gross debt				Net long-term debt 1983	
	Total in millions			Per capita 1983	Total in millions	Per capita
	1960	1970	1983			
Total	$18,543.1	$42,007.7	$167,289.9	$717	$94,779.4	$406
Alabama	241.0	742.9	2,339.6	591	1,618.8	409
Alaska	2.9	222.3	4,665.5	9,740	3,481.9	7,269
Arizona	12.4	90.9	558.6	189	531.0	179
Arkansas	105.9	100.8	651.0	280	128.4	55
California	2,087.9	5,334.5	12,071.2	480	7,320.0	291
Colorado	70.5	124.4	1,150.5	367	198.8	63
Connecticut	902.5	1,919.5	5,236.2	1,669	2,497.2	796
Delaware	219.6	420.9	1,562.2	2,578	1,237.5	2,042
Florida	282.8	891.0	3,566.8	334	2,168.0	203
Georgia	295.3	870.2	1,844.1	322	1,410.9	246
Hawaii	195.7	528.2	2,320.2	2,268	1,948.4	1,905
Idaho	7.0	33.1	448.3	453	81.1	82
Illinois	675.6	1,305.9	7,862.3	685	4,611.5	401
Indiana	408.5	583.8	1,208.4	221	618.4	113
Iowa	53.9	98.0	594.4	205	214.2	74
Kansas	202.3	223.6	379.4	156	321.8	133
Kentucky	147.0	1,224.1	3,030.9	816	1,878.1	506
Louisiana	354.7	865.0	5,244.2	1,182	3,659.0	824
Maine	136.2	232.3	1,073.0	936	384.5	335
Maryland	584.1	1,145.9	4,661.8	1,083	2,918.9	678
Massachusetts	1,289.9	1,861.8	7,888.0	1,368	4,038.3	700
Michigan	775.7	958.5	4,669.1	515	2,823.0	311
Minnesota	228.6	462.5	2,761.5	666	921.5	222
Mississippi	180.6	455.2	908.3	351	701.6	271
Missouri	85.4	141.9	2,250.6	453	871.5	175
Montana	49.0	81.8	511.6	626	127.2	156
Nebraska	13.1	73.5	387.4	243	16.7	10
Nevada	4.0	34.1	757.1	850	365.3	410
New Hampshire	92.1	157.9	1,531.7	1,597	778.6	812
New Jersey	914.9	1,762.8	10,306.4	1,380	6,860.7	919
New Mexico	50.7	120.7	1,076.3	769	284.9	204
New York	2,902.1	7,387.8	27,765.4	1,572	14,544.6	823
North Carolina	276.3	541.6	1,622.6	267	1,238.5	204
North Dakota	14.6	37.3	381.8	562	44.2	65
Ohio	910.8	1,631.9	6,094.8	567	5,568.3	518
Oklahoma	193.4	739.6	1,331.3	404	1,081.5	328
Oregon	281.2	689.7	6,589.0	2,475	341.9	128
Pennsylvania	1,446.7	3,220.4	6,496.9	546	5,219.6	439
Rhode Island	96.4	373.2	2,225.5	2,330	636.3	666
South Carolina	271.6	350.5	3,153.9	966	1,934.8	593
South Dakota	6.3	29.9	791.1	1,130	47.6	68
Tennessee	123.6	416.2	1,797.1	384	803.2	171
Texas	324.8	1,013.1	3,028.9	193	1,688.4	107
Utah	14.5	103.1	1,070.3	661	401.6	248
Vermont	42.1	220.6	764.7	1,457	365.4	696
Virginia	188.2	323.2	2,666.0	480	498.3	90
Washington	420.3	719.7	2,527.1	588	2,111.0	491
West Virginia	296.7	554.6	1,675.7	853	891.0	453
Wisconsin	55.0	536.2	3,210.0	676	2,277.7	479
Wyoming	8.7	51.1	581.1	1,131	67.9	132

[a] Gross debt includes short- and long-term debt (see amounts in Table E50).

Source: Department of Commerce, Bureau of the Census.

Section F

LOCAL GOVERNMENTS

Table *Page*

Summary Data

F1 Local Expenditures, Revenue, and Debt f3
F2 Per Capita Amounts of Selected City Finance Items by Population-Size Groups f4

Expenditures

F3 Local Direct Expenditures by Character and Payments to State Governments f5
F4 Local Direct Expenditures for Own Functions f6
F5 Detail of Local Expenditures by Function and Unit of Government f7
F6 Local Expenditures by Character and State f8
F7 Local Direct General Expenditures for Own Functions by State f10
F8 Local Expenditures by Function and Unit of Government f12
F9 Per Capita Direct General Expenditures of Local Governments in Selected Metropolitan Areas by Major Function f14
F10 City Expenditures by Character and Function f15
F11 Per Capita General Expenditures in the 49 Largest Cities by Function and City f16

Revenue and Taxation

F12 Total Local Revenue by Source f17
F13 Local Revenue, Expenditures, and Surpluses or Deficits: Total and General Accounts f18
F14 Percentage Distribution of Local General Revenue by Source f19
F15 Local General Revenue by Source and State f20
F16 Total Local Revenue by Source and Unit of Government f22
F17 Per Capita General Revenue of Local Governments in Selected Standard Metropolitan Areas by Source f24
F18 Local General Sales Taxes and Rates by State and Level of Government f25
F19 Local Income Taxes and Rates by State f26
F20 City Revenue by Source f27
F21 Per Capita General Revenue in the 49 Largest Cities by Source and City f28

(Continued)

Table *Page*

Debt

F22 Local Debt by Character and Unit of Government f29
F23 Local Debt Outstanding by Unit of Government and State f30

Education

F24 Public and Private Elementary and Secondary School Enrollments f31
F25 Public Elementary and Secondary School Expenditures by Character f32
F26 Public Elementary and Secondary School Revenue by Government Source of Funds f33
F27 Public Elementary and Secondary School Expenditures by State f34
F28 Public Elementary and Secondary School Expenditures by Character and State f35
F29 Current Expenditures Per Pupil by State f36
F30 Average Annual Salaries of Classroom Teachers in Public Elementary and Secondary Day Schools by State f37
F31 Revenue Receipts for Public Schools by Source of Funds and State f38

F1. Local Expenditures, Revenue, and Debt

Selected Fiscal Years 1902-1983

(Millions)

Year	Expenditures			Revenue			Gross debt
	Total	Direct	Payments to state governments [a]	Total	From own sources	Inter-governmental [b]	
1902 ...	$959	$959	–	$914	$858	$56	$1,877
1913 ...	1,960	1,960	–	1,755	1,658	97	4,035
1922 ...	4,567	4,567	–	4,148	3,827	321	8,978
1927 ...	6,359	6,359	–	6,333	5,728	605	12,910
1932 ...	6,375	6,375	–	6,192	5,381	811	16,373
1934 ...	5,699	5,699	–	6,363	4,962	1,401	15,681
1936 ...	6,056	6,756	–	6,793	5,147	1,646	16,061
1938 ...	6,906	6,906	–	7,329	5,646	1,683	16,093
1940 ...	7,685	7,685	–	7,724	5,792	1,932	16,693
1942 ...	7,351	7,351	–	8,114	6,278	1,836	16,080
1944 ...	7,180	7,180	–	8,535	6,665	1,870	14,703
1946 ...	9,093	9,093	–	9,561	7,416	2,145	13,564
1948 ...	13,363	13,363	–	13,167	9,666	3,501	14,980
1950 ...	17,041	17,041	–	16,101	11,673	4,428	18,830
1952 ...	20,229	20,073	$156	19,398	14,117	5,281	23,226
1954 ...	23,814	23,599	215	22,402	16,468	5,933	29,331
1956 ...	28,273	28,004	269	26,352	19,453	6,899	35,978
1957 ...	31,057	30,757	300	29,021	21,357	7,664	39,301
1958 ...	34,023	33,721	302	31,348	22,970	8,378	42,793
1959 ...	36,341	36,136	205	33,572	24,684	8,888	47,180
1960 ...	39,056	38,847	209	37,324	27,209	10,114	51,412
1961 ...	42,641	42,445	196	40,483	29,579	10,904	55,030
1962 ...	45,279	45,053	226	43,147	31,506	11,642	59,255
1963 ...	47,237	47,002	235	45,586	32,995	12,591	61,881
1964 ...	51,199	50,964	235	49,578	35,749	13,829	67,181
1965 ...	55,482	55,221	262	53,408	38,242	15,165	72,478
1966 ...	60,994	60,711	283	59,268	41,499	17,769	77,487
1967 ...	66,648	66,274	374	64,608	44,419	20,188	81,185
1968 ...	72,357	71,930	427	70,171	47,875	22,295	85,492
1969 ...	82,698	82,152	546	79,274	53,192	26,082	93,995
1970 ...	92,522	91,889	633	89,082	59,557	29,525	101,563
1971 ...	105,167	104,566	601	100,993	66,521	34,473	111,034
1972 ...	118,568	118,001	567	114,791	75,097	39,694	120,705
1973 ...	128,254	127,452	802	129,119	81,253	47,866	129,110
1974 ...	140,387	139,498	889	143,132	88,391	54,741	141,320
1975 ...	162,614	161,336	1,278	159,726	97,772	61,954	147,798
1976 ...	181,802	179,980	1,822	178,338	108,592	69,746	155,707
1977 ...	196,307	194,403	1,904	196,458	119,626	76,831	169,458
1978 ...	211,081	208,768	2,313	214,518	130,464	84,053	177,864
1979 ...	233,323	231,684	1,639	234,630	139,853	94,777	192,363
1980 ...	260,777	259,019	1,757	258,298	155,873	102,425	213,645
1981 ...	288,571	286,827	1,744	287,834	176,391	111,443	229,045
1982 ...	313,365	311,409	1,957	315,322	198,703	116,619	257,109
1983 ...	335,098	332,093	3,005	337,921	218,522	119,399	287,211

[a] Amounts prior to 1952 are minor and not segregable from direct expenditures.

[b] Largely shared taxes and fiscal aids from state governments.

Source: Department of Commerce, Bureau of the Census.

F2. Per Capita Amounts of Selected City Finance Items by Population-Size Groups

Fiscal Year 1983[a]

Item	All municipalities	Population size[b]						
		1,000,000 or more	500,000 to 999,999	300,000 to 499,999	200,000 to 299,999	100,000 to 199,999	50,000 to 99,999	Less than 50,000
Revenue, total	$886.19	$1,931.04	$1,310.76	$993.38	$873.51	$878.80	$670.89	$576.84
General revenue, total	689.70	1,560.57	1,022.17	791.93	713.64	680.84	549.47	421.27
Intergovernmental revenue	228.10	600.56	390.68	224.33	229.85	222.83	152.70	121.86
From state government	139.76	429.33	198.69	112.32	128.77	136.02	90.73	71.14
From Federal government	75.56	159.94	173.08	99.17	83.63	71.47	54.06	38.25
From local government	12.79	11.29	18.91	12.75	17.26	15.41	7.96	12.48
Own-source general revenue	461.61	960.02	631.40	567.60	483.79	458.01	396.71	299.46
Taxes	284.19	711.27	404.61	317.68	278.59	268.98	241.57	159.35
Property	148.51	298.71	199.04	130.68	146.03	173.99	157.93	95.05
General sales	48.33	116.47	60.50	76.68	44.38	39.31	41.73	27.70
Selective sales	30.96	78.66	46.84	46.97	44.19	28.66	18.89	15.67
Income	37.32	180.98	65.66	33.62	20.86	8.86	9.18	9.21
Other	19.07	36.39	32.57	29.61	23.33	18.09	13.78	11.75
Current charges	97.90	151.32	127.62	127.07	110.37	113.68	85.79	73.06
Miscellaneous general revenue	79.52	97.48	99.17	122.95	94.82	75.34	69.34	67.04
Utility and liquor store revenue	159.69	204.54	213.30	154.07	129.53	173.32	107.88	152.33
Employee-retirement revenue	36.79	165.87	75.28	47.38	30.34	22.86	12.90	3.77
Expenditures, total	853.12	1,789.19	1,230.15	944.09	901.38	872.84	663.28	566.45
General expenditures, total	641.51	1,388.43	923.00	731.11	727.29	671.31	531.50	396.17
Education	69.92	210.02	110.69	37.34	113.79	110.18	60.63	21.26
Highways	53.28	52.87	67.21	55.10	52.15	54.20	51.27	51.08
Public welfare	33.75	209.50	50.36	11.84	14.79	11.24	3.26	1.56
Hospitals	30.89	86.41	50.96	24.69	16.88	19.58	19.53	19.95
Health	9.75	30.17	26.04	15.16	10.62	7.44	4.13	2.51
Police protection	76.05	129.76	103.47	91.84	78.89	77.58	69.23	55.83
Fire protection	42.09	58.92	53.97	58.52	55.95	56.13	47.90	27.58
Sewerage	50.31	59.95	64.28	54.20	44.95	50.85	45.28	46.34
Sanitation other than sewerage	23.30	40.78	28.36	25.70	30.72	22.33	19.01	18.13
Parks and recreation	30.98	32.68	48.47	57.31	47.41	40.65	30.34	20.37
Housing and urban development	30.71	88.81	44.00	57.01	40.96	27.77	24.88	10.30
Libraries	7.96	13.75	10.14	9.94	11.57	9.75	8.14	5.05
Financial administration	15.88	17.23	19.42	19.07	18.02	14.52	12.44	15.43
General control	20.20	27.83	30.51	21.78	23.52	21.44	18.66	16.00
General public buildings	9.29	17.28	14.18	8.63	10.43	10.65	8.37	6.28
Interest on general debt	36.04	60.86	50.96	51.49	50.45	32.09	30.34	25.63
All other	101.11	251.61	149.98	131.49	106.19	104.91	78.09	52.87
Utility and liquor store expenditure	183.11	268.94	249.05	180.57	155.70	188.13	121.02	166.45
Employee-retirement expenditure	28.51	131.82	56.89	32.42	18.21	13.40	10.75	3.83
Exhibit: Expenditure for salaries and wages	296.59	679.79	443.45	336.24	332.64	317.45	250.99	167.94
Gross debt outstanding, total	788.31	1,067.36	946.55	1,088.83	1,079.46	717.76	551.44	693.93
Long-term	753.54	1,129.19	995.87	1,120.65	1,118.72	746.35	585.97	571.92
Full faith and credit	296.02	542.84	530.59	410.42	388.58	329.29	224.77	176.47
Nonguaranteed	457.52	586.41	465.28	710.13	730.13	417.06	361.14	395.47
Short-term	34.77	61.83	49.33	31.82	39.26	28.59	34.53	26.43
Utility debt only	191.68	335.79	232.12	238.98	222.83	209.80	133.46	148.22
Cash and security holdings	698.83	2,062.06	999.57	1,012.45	663.76	582.86	497.73	315.90
Exhibit: City contribution to own retirement systems	30.36	145.90	58.87	33.72	21.24	16.53	10.81	2.83

[a] For coverage of fiscal years, see Introductory Notes to Tables.
[b] Population as of 1980.

Source: Department of Commerce, Bureau of the Census.

F3. Local Direct Expenditures by Character and Payments to State Governments

Selected Fiscal Years 1902-1983[a]

(Millions)

Year	Total	Direct expenditures						Payments to state governments[f]
		Total[b]	Current operation	Capital outlay[c]	Assistance and subsidies	Interest[d]	Insurance trust[e]	
1902	$959	$959	$682	$203	$5	$69	–	–
1913	1,960	1,960	1,287	500	7	159	$8	–
1922	4,567	4,567	2,915	1,216	30	385	21	–
1927	6,359	6,359	3,828	1,864	50	579	38	–
1932	6,375	6,375	4,197	1,090	305	726	57	–
1942	7,351	7,351	5,230	835	590	584	122	–
1950	17,041	17,041	11,498	3,810	1,027	504	202	–
1952	20,229	20,073	13,360	4,778	1,070	580	258	$156
1954	23,814	23,599	15,622	5,778	1,148	723	327	215
1956	28,273	28,004	18,771	6,843	1,089	910	392	269
1958	34,023	33,721	22,701	8,040	1,346	1,141	490	302
1960	39,056	38,847	26,785	8,497	1,503	1,492	575	209
1962	45,279	45,053	31,446	9,577	1,590	1,789	651	226
1964	51,199	50,964	36,197	10,267	1,709	2,061	730	235
1966	60,994	60,711	43,357	12,137	2,013	2,374	830	283
1968	72,357	71,930	51,932	13,521	2,689	2,761	1,027	427
1970	92,522	91,889	66,943	16,355	3,703	3,624	1,263	633
1971	105,167	104,566	75,983	18,402	4,573	4,142	1,466	601
1972	118,568	118,001	87,033	19,344	5,212	4,811	1,599	567
1973	128,254	127,452	94,266	20,595	5,290	5,394	1,907	802
1974	140,387	139,498	104,007	22,667	4,769	5,977	2,077	889
1975	162,614	161,336	120,183	27,517	4,473	6,815	2,350	1,278
1976	181,802	179,980	136,212	28,522	5,205	7,542	2,499	1,822
1977	196,307	194,403	149,967	28,190	5,522	8,001	2,723	1,904
1978	211,081	208,768	163,070	28,705	5,413	8,551	3,031	2,313
1979	233,323	231,684	179,633	34,072	5,170	9,415	3,394	1,639
1980	260,777	259,019	199,680	39,568	5,404	10,552	3,815	1,757
1981	288,571	286,827	220,829	43,311	5,971	12,354	4,361	1,744
1982	313,365	311,409	241,905	43,336	6,468	14,920	4,779	1,957
1983	335,098	332,093	258,026	44,633	6,809	17,470	5,154	3,005

[a] Data by state for 1983 appear in Table F6.

[b] Includes utility and liquor store expenditures. Utility covers water supply, electric power, gas supply, and transit systems owned and operated by local governments.

[c] Capital outlay data are gross; i.e., no allowance has been made for depreciation or repair.

[d] Includes payments on general and utility debt.

[e] Benefit payments and refunds of contributions received in connection with contributory retirement, life insurance, and social insurance programs comprise this category of expenditure.

[f] Amounts prior to 1952 are minor and not segregable from direct expenditures.

Source: Department of Commerce, Bureau of the Census.

F4. Local Direct Expenditures for Own Functions

Selected Fiscal Years 1902-1983[a]

(Millions)

Year	Total	General								Utility	Liquor stores	Insurance trust
		Total	Education[b]	Highways	Public welfare	Health and hospitals	Police and fire	General control[c]	Other[d]			
1902	$959	$879	$238	$171	$27	$28	$90	$118	$207	$80	–	–
1913	1,960	1,767	522	393	36	55	164	173	424	186	–	$7
1922	4,567	4,187	1,541	991	81	133	344	244	853	359	–	21
1927	6,359	5,830	2,017	1,295	111	185	466	316	1,440	491	–	38
1932	6,375	5,800	2,033	898	370	241	513	356	1,389	518	–	57
1934	5,699	5,172	1,603	771	526	295	465	324	1,268	457	$1	69
1936	6,056	5,421	1,880	671	405	246	500	370	1,349	553	5	77
1938	6,906	6,181	2,144	835	616	283	560	396	1,347	636	8	81
1940	7,685	6,499	2,263	780	629	309	566	410	1,542	1,090	10	86
1942	7,351	6,421	2,195	700	702	292	590	414	1,528	804	14	112
1944	7,180	6,197	2,304	660	556	325	624	437	1,291	822	33	128
1946	9,093	7,875	2,838	1,059	729	394	728	511	1,616	1,014	56	148
1948	13,363	11,498	4,298	1,526	1,137	566	985	614	2,372	1,612	76	177
1950	17,041	14,754	5,819	1,745	1,374	801	1,179	724	3,112	2,005	80	202
1952	20,073	17,444	6,824	2,094	1,378	1,053	1,419	832	3,844	2,246	98	285
1954	23,599	20,593	8,842	2,272	1,512	1,133	1,653	956	4,225	2,577	102	327
1956	28,004	24,392	11,082	2,586	1,536	1,302	1,909	1,083	4,894	3,119	101	392
1958	33,721	29,403	13,192	3,060	1,874	1,704	2,269	1,274	6,030	3,720	104	492
1960	38,847	34,092	15,323	3,358	2,183	1,898	2,607	1,459	7,264	4,066	115	570
1962	45,053	39,831	17,946	3,722	2,575	2,181	2,978	1,574	8,855	4,445	126	651
1964	50,964	45,027	20,822	3,814	2,970	2,446	3,273	1,697	10,004	5,067	140	730
1966	60,711	53,680	25,715	4,146	3,620	2,944	3,767	1,950	11,540	6,042	159	830
1968	71,930	63,966	30,200	4,663	4,735	3,715	4,517	2,337	13,799	6,721	216	1,027
1970	91,889	82,582	38,938	5,383	6,477	4,880	5,830	2,961	18,113	7,820	223	1,263
1971	104,566	94,196	43,613	5,792	7,708	5,806	6,733	3,349	21,195	8,675	230	1,466
1972	118,001	106,499	48,661	6,274	8,869	7,014	7,685	3,786	24,210	9,715	188	1,599
1973	127,452	114,093	51,431	6,543	9,435	7,338	8,567	4,202	26,577	11,204	248	1,907
1974	139,498	124,668	56,085	7,310	9,576	8,451	9,181	4,737	29,328	12,487	265	2,077
1975	161,336	143,421	64,956	8,270	9,733	9,877	10,734	5,435	34,416	15,276	290	2,350
1976	179,980	159,720	71,670	9,047	11,278	10,836	12,017	6,133	38,739	17,451	310	2,499
1977	194,403	170,938	75,707	9,205	11,883	11,830	13,288	6,764	42,261	20,463	279	2,723
1978	208,768	182,995	81,181	9,951	11,950	12,632	14,425	7,595	45,261	22,416	326	3,031
1979	231,684	201,470	87,931	11,361	11,676	14,432	15,530	8,512	52,028	26,473	348	3,394
1980	259,019	223,621	97,960	12,650	12,310	16,507	17,151	9,303	57,740	31,198	385	3,815
1981	286,827	245,102	106,121	13,915	13,667	18,073	19,013	10,208	64,105	36,943	421	4,361
1982	313,365	264,355	111,982	14,417	14,704	21,483	21,141	11,400	69,208	41,840	434	4,779
1983	332,093	280,924	119,281	15,502	14,281	23,284	22,894	12,617	73,055	45,579	436	5,154

[a] Data by state for 1983 appear in Table F7.
[b] Principally elementary and secondary schools.
[c] Includes financial administration.
[d] Includes natural resources, sanitation, recreation, interest on general debt, housing and urban renewal, nonhighway transportation, correction, local libraries, general public buildings, and other general government.

Source: Department of Commerce, Bureau of the Census.

F5. Detail of Local Expenditures by Function and Unit of Government

Fiscal Years 1982 and 1983

(Millions)

Type and function	1983 Total	1982						
		Total	Unit of government					
			County	Municipality	Township	School district	Special district
Total [a]	$335,098	$313,365	$67,107	$112,833	$10,137	$93,398	$34,821
Intergovernmental [a]	3,005	1,957	3,070	2,123	527	413	756
Direct	332,093	311,408	64,037	110,710	9,610	92,986	34,066
General	280,924	264,355	61,505	83,132	8,919	92,836	17,963
Education	119,291	111,982	8,703	9,760	2,450	91,009	60
Highways	15,502	14,417	5,709	6,874	1,591	–	243
Public welfare	14,281	14,704	10,106	4,488	110	–	–
Health	5,566	5,112	3,658	1,228	68	–	158
Hospitals	17,718	16,371	7,245	3,955	59	–	5,113
Police	15,312	14,115	3,481	9,859	775	–	–
Fire	7,582	7,026	637	5,422	448	–	519
Local parks and recreation	6,588	6,140	1,224	4,009	282	–	625
Natural resources	1,537	1,403	649	54	6	–	693
Sanitation and sewerage	15,400	14,581	1,965	9,248	780	–	2,589
Housing and urban renewal	7,850	8,096	444	4,641	50	–	2,961
Air transportation	2,681	2,518	490	1,426	10	–	593
Water transport and terminals	1,032	860	57	333	–	–	469
General control [b]	12,617	11,400	6,087	4,639	674	–	–
Interest on general debt	12,885	11,145	2,456	4,306	288	1,327	2,268
Other and unallocable [c]	25,082	24,485	8,594	12,890	1,328	–	1,672
Utility	45,579	41,840	1,577	23,637	628	–	15,998
Water supply system	12,454	11,334	944	7,521	346	–	2,523
Electric power system	22,223	18,634	49	11,185	276	–	7,123
Transit system	12,311	9,306	571	2,952	3	–	5,781
Gas supply system	3,008	2,566	13	1,979	4	–	571
Liquor stores [d]	436	434	184	250	–	–	–
Insurance trust	5,154	4,779	770	3,691	63	150	104
Employee retirement	5,050	4,679	770	99	63	150	104
Unemployment compensation	104	99	–	3,592	–	–	–

[a] To avoid duplication, intergovernmental transactions between units of government are eliminated in the total for all units.
[b] Includes financial administration.
[c] Includes libraries, social insurance administration, parking facilities, correction, protective inspection and regulation, and other and unallocable expenditures.
[d] Includes purchase of goods for resale.
Source: Department of Commerce, Bureau of the Census.

F6. Local Expenditures by Character and State

Fiscal Year 1983

(Millions)

State	Total	Direct								Local payments to state governments
		Total [a]	Current operation			Assistance and subsidies	Capital outlay	Interest on general debt	Insurance trust	
			Total	Salaries and wages	Other					
Total	$335,097.7	$332,092.8	$258,026.4	$144,030.8	$113,995.6	$6,810.0	$44,631.2	$12,884.5	$5,154.4	$3,004.8
Alabama	4,065.9	4,063.1	3,398.8	1,641.4	1,757.4	.1	454.4	155.2	19.4	2.9
Alaska	2,052.1	2,051.3	1,070.1	564.0	506.1	–	758.1	196.2	2.0	.8
Arizona	5,132.0	5,098.3	3,273.9	1,859.8	1,414.1	–	1,343.7	256.6	11.8	33.7
Arkansas	1,830.7	1,830.0	1,540.0	881.2	658.8	([b])	174.9	98.1	4.8	.7
California	44,364.8	44,148.8	33,968.3	20,086.3	13,882.0	3,117.7	4,638.7	922.3	1,055.5	216.0
Colorado	5,141.5	5,140.5	3,626.3	2,097.8	1,528.5	135.7	993.1	223.6	31.7	1.1
Connecticut	3,562.0	3,561.6	2,984.5	1,651.5	1,333.0	32.9	353.6	121.3	50.1	.5
Delaware	622.2	622.1	515.0	292.6	222.4	–	63.9	34.8	5.7	.1
Florida	14,688.5	14,675.3	11,177.7	5,969.3	5,208.4	([b])	2,748.1	473.8	88.5	13.1
Georgia	8,015.8	8,005.2	6,200.7	3,279.5	2,921.2	.1	1,336.6	209.8	64.1	10.7
Hawaii	639.6	639.6	491.7	242.1	249.6	–	123.8	21.3	–	–
Idaho	918.7	916.8	763.4	466.9	296.5	.2	127.0	23.3	.5	1.8
Illinois	15,130.4	15,104.1	12,242.0	7,449.1	4,792.9	.8	1,771.1	650.6	378.6	26.3
Indiana	6,194.1	6,189.7	5,087.4	2,838.4	2,249.0	162.5	644.4	231.7	38.9	4.4
Iowa	3,948.1	3,908.6	3,199.3	1,671.3	1,528.0	1.0	509.8	139.1	16.7	39.6
Kansas	3,437.9	3,436.9	2,528.1	1,382.0	1,146.1	.1	552.5	313.0	9.3	1.0
Kentucky	2,919.0	2,915.5	2,311.9	1,296.7	1,015.2	1.9	332.1	213.8	11.8	3.5
Louisiana	5,278.3	5,278.3	4,105.0	2,341.4	1,763.6	([b])	764.5	322.1	45.6	–
Maine	980.7	978.6	814.8	465.5	349.3	.7	112.9	44.4	–	2.0
Maryland	5,690.7	5,660.1	4,409.2	2,686.4	1,722.8	–	847.2	292.8	72.7	30.6
Massachusetts	8,501.6	8,312.8	6,536.7	3,597.8	2,938.9	3.4	1,012.9	181.0	405.0	188.8
Michigan	13,339.9	13,300.8	11,096.3	6,173.3	4,923.0	9.7	1,361.3	478.2	289.5	39.0
Minnesota	7,240.0	7,206.5	5,368.5	3,028.3	2,340.2	271.2	1,009.2	439.4	80.5	33.5
Mississippi	2,493.2	2,492.3	2,150.8	1,086.5	1,064.3	.3	249.8	74.9	5.6	.9
Missouri	5,044.8	5,038.0	4,232.8	2,463.2	1,769.6	.2	568.8	136.7	53.0	6.8
Montana	995.4	990.0	800.6	455.5	345.1	.3	119.8	65.4	.2	5.4
Nebraska	3,199.3	3,173.8	2,459.9	1,115.4	1,344.5	.1	454.5	63.6	14.1	25.5
Nevada	1,437.5	1,437.4	1,090.7	611.8	478.9	.4	248.2	93.3	–	.1
New Hampshire	915.8	903.0	751.8	391.1	360.7	2.8	105.2	40.7	.2	12.8

(Continued)

F6. Local Expenditures by Character and State—Continued

Fiscal Year 1983

(Millions)

State	Total	Direct								Local payments to state governments
		Total [a]	Current operation			Assistance and subsidies	Capital outlay	Interest on general debt	Insurance trust	
			Total	Salaries and wages	Other					
New Jersey	10,400.4	10,291.5	8,315.4	4,645.8	3,669.6	551.1	953.7	432.1	17.2	108.8
New Mexico	1,817.7	1,808.1	1,325.3	763.3	562.0	([b])	319.8	135.9	–	9.5
New York	39,819.6	38,162.7	29,109.6	15,659.6	13,450.0	2,135.8	3,753.6	1,535.1	1,479.9	1,656.8
North Carolina	6,694.0	6,620.3	5,564.6	2,866.8	2,697.8	.1	710.5	190.3	2.5	73.7
North Dakota	742.2	732.5	576.9	320.5	256.4	.5	119.6	32.8	1.4	9.7
Ohio	12,816.0	12,767.2	10,865.6	6,181.2	4,684.4	141.5	1,276.1	410.1	21.7	48.8
Oklahoma	3,274.7	3,270.4	2,585.4	1,619.0	966.4	.1	576.0	88.0	6.5	4.3
Oregon	4,000.0	3,992.1	3,287.1	1,744.5	1,542.6	.1	503.9	133.2	25.6	7.9
Pennsylvania	14,464.3	14,218.7	11,107.2	6,025.2	5,082.0	([b])	1,960.1	841.5	230.1	245.6
Rhode Island	914.9	905.9	767.5	454.1	313.4	20.3	63.4	34.8	17.8	9.0
South Carolina	2,830.7	2,822.7	2,274.9	1,334.5	940.4	([b])	422.1	105.3	1.6	8.0
South Dakota	749.6	745.1	593.1	301.0	292.1	([b])	119.8	13.8	1.2	4.4
Tennessee	6,790.8	6,786.7	5,699.8	2,022.1	3,677.7	.5	675.5	261.6	72.2	4.1
Texas	21,534.5	21,529.8	15,825.5	9,463.6	6,361.9	.8	4,046.4	1,055.4	100.2	4.7
Utah	2,465.4	2,463.0	1,412.6	801.9	610.7	([b])	747.4	74.6	–	2.4
Vermont	467.2	467.2	399.8	192.0	207.8	–	49.2	12.8	.6	–
Virginia	5,818.0	5,802.7	4,776.8	2,855.1	1,921.7	55.5	646.2	223.3	53.6	15.2
Washington	8,351.9	8,284.1	5,041.2	2,909.2	2,132.0	.2	2,051.3	188.2	49.9	67.8
West Virginia	1,759.7	1,759.1	1,386.3	866.6	519.7	([b])	230.7	133.0	4.9	.5
Wisconsin	7,168.2	7,147.1	5,908.5	3,253.8	2,654.7	59.0	879.4	238.2	52.9	21.1
Wyoming	1,232.0	1,231.3	849.2	442.9	406.3	([b])	282.5	92.5	.1	.7
District of Columbia	3,205.4	3,205.4	2,157.9	1,222.4	935.5	102.4	463.9	135.6	582.2	–

[a] Includes utility and liquor store expenditures, including payments on local utility debt.

[b] Less than $50 thousand.

Source: Department of Commerce, Bureau of the Census.

F7. Local Direct General Expenditures for Own Functions by State

Fiscal Year 1983

(Millions)

State	Total	Education	Highways	Public welfare	Health and hospitals	Police and fire	Financial administration [a]	Other [b]
Total	$280,923.9	$119,291.3	$15,501.5	$14,281.0	$23,284.3	$22,894.2	$12,617.1	$73,054.5
Alabama	3,252.9	1,389.7	237.8	11.8	487.0	253.0	130.0	743.6
Alaska	1,815.6	574.9	127.0	12.1	64.5	121.8	92.9	822.4
Arizona	3,755.8	1,652.3	250.9	82.0	212.7	320.3	204.8	1,032.8
Arkansas	1,627.6	829.2	110.1	4.3	178.0	102.0	70.7	333.3
California	37,289.9	13,685.9	1,400.3	4,168.8	3,668.9	3,325.4	2,132.0	8,908.6
Colorado	4,134.1	1,796.0	275.3	257.7	254.1	314.4	209.2	1,027.4
Connecticut	3,263.1	1,615.0	165.5	96.1	53.5	333.3	117.5	882.2
Delaware	546.0	288.7	20.9	.3	.4	41.7	26.5	167.5
Florida	12,075.0	4,994.4	548.7	102.7	1,325.1	1,217.4	560.2	3,326.5
Georgia	6,188.9	2,370.8	227.0	15.4	1,586.2	419.8	268.6	1,301.1
Hawaii	516.3	.3	47.5	5.4	4.4	119.2	52.2	287.3
Idaho	864.8	410.3	67.0	7.6	89.8	67.1	48.8	174.2
Illinois	13,156.0	5,859.5	837.4	165.2	637.9	1,343.5	633.5	3,679.0
Indiana	5,462.7	2,339.6	267.3	317.1	604.8	360.2	261.1	1,312.6
Iowa	3,533.0	1,623.3	386.1	76.9	318.9	202.8	146.5	778.5
Kansas	2,950.6	1,315.2	271.2	15.0	209.1	180.2	115.7	844.2
Kentucky	2,479.7	1,358.0	118.8	13.5	127.2	154.0	84.6	623.6
Louisiana	4,712.5	1,963.3	320.3	18.3	529.6	383.5	218.3	1,279.2
Maine	926.5	492.7	79.2	9.2	14.3	68.3	37.5	225.3
Maryland	5,282.0	2,387.8	432.5	4.5	253.1	446.7	180.4	1,577.0
Massachusetts	6,286.2	2,778.4	290.0	50.2	350.9	718.4	210.6	1,887.7
Michigan	11,983.8	5,314.8	683.5	217.8	1,159.9	990.4	621.5	2,995.9
Minnesota	6,389.3	2,386.5	569.6	634.9	481.2	355.6	297.0	1,664.5
Mississippi	2,230.0	990.6	231.1	13.5	438.1	120.3	93.6	342.8
Missouri	4,307.3	2,021.1	271.7	14.2	408.1	406.4	203.1	982.7
Montana	957.5	526.4	66.9	21.9	29.0	52.8	46.3	214.2
Nebraska	1,818.5	873.3	193.1	32.4	158.0	107.5	94.7	359.5
Nevada	1,372.6	399.3	70.0	14.1	174.0	146.2	101.3	467.7
New Hampshire	874.7	407.0	75.4	46.5	4.1	76.2	40.6	224.9

(Continued)

F7. Local Direct General Expenditures for Own Functions by State —Continued

Fiscal Year 1983

(Millions)

State	Total	Education	Highways	Public welfare	Health and hospitals	Police and fire	Financial administration [a]	Other [b]
New Jersey	9,992.0	4,371.7	444.4	773.1	326.4	898.9	435.3	2,742.2
New Mexico	1,622.5	855.8	83.8	5.7	69.9	121.7	65.5	420.1
New York	33,500.0	11,568.0	1,664.6	4,579.2	2,545.4	2,601.6	843.5	9,697.7
North Carolina	5,256.0	2,657.7	122.4	184.9	566.0	377.0	188.9	1,159.1
North Dakota	693.3	367.3	73.8	15.1	5.2	37.9	31.4	162.6
Ohio	11,680.3	5,154.6	659.5	724.3	885.3	995.7	544.8	2,716.1
Oklahoma	2,952.7	1,580.3	229.1	4.1	179.8	234.9	123.6	600.9
Oregon	3,438.9	1,738.9	197.2	22.7	149.0	286.4	193.1	851.6
Pennsylvania	12,267.8	5,497.4	532.3	494.9	618.2	784.6	565.3	3,775.1
Rhode Island	862.1	442.4	39.3	25.0	1.3	118.3	31.9	203.9
South Carolina	2,490.2	1,262.3	71.1	13.3	330.5	162.2	95.1	555.7
South Dakota	600.7	309.3	73.7	5.5	17.1	37.3	33.5	124.3
Tennessee	4,000.3	1,522.3	244.9	42.9	547.5	330.9	154.4	1,157.4
Texas	17,693.2	8,849.8	933.6	54.0	1,493.7	1,238.1	832.2	4,291.8
Utah	1,577.2	848.4	99.5	5.5	48.2	126.3	83.2	366.1
Vermont	420.2	249.8	45.5	.1	1.8	23.3	18.4	81.3
Virginia	5,182.7	2,576.2	181.6	232.2	165.8	450.6	298.3	1,278.0
Washington	4,996.8	2,136.5	366.8	4.8	326.6	430.5	278.3	1,453.3
West Virginia	1,687.8	925.8	29.8	2.4	148.4	83.2	64.2	434.0
Wisconsin	6,572.5	2,734.4	628.4	285.0	682.6	532.0	266.3	1,443.8
Wyoming	1,165.9	571.6	69.8	1.6	123.2	64.5	41.9	293.3
District of Columbia	2,218.2	426.9	68.5	375.2	229.9	210.3	128.6	778.8

[a] Includes general control.

[b] Includes sewerage and other sanitation, local parks and recreation, interest on general debt, and all other direct general expenditures.

Source: Department of Commerce, Bureau of the Census.

F8. Local Expenditures by Function and Unit of Government

Selected Fiscal Years 1942-1983

(Millions)

Function and unit of government	1942	1952	1962	1972	1982	1983
Total expenditures [a]	$7,351	$20,229	$45,279	$118,568	$313,365	$335,098
County	n.a.	4,095	8,879	24,410	67,107	71,868
City	n.a.	8,383	17,328	43,669	112,833	120,432
Township	n.a.	924	1,723	4,207	10,137	n.a.
School district	n.a.	5,357	14,913	39,241	93,398	100,410
Special district	n.a.	1,665	3,154	8,602	34,821	n.a.
Intergovernmental [a]	([b])	156	226	567	1,957	3,005
County	n.a.	216	586	1,173	3,070	3,466
City	n.a.	68	193	500	2,123	2,782
Township	n.a.	18	44	130	527	n.a.
School district	n.a.	n.a.	89	255	413	453
Special district	n.a.	47	34	73	756	n.a.
Direct	7,351	20,073	45,053	118,001	311,408	332,093
County	n.a.	3,877	8,294	23,237	64,037	68,402
City	n.a.	8,314	17,136	43,170	110,710	117,649
Township	n.a.	906	1,679	4,078	9,610	10,414
School district	n.a.	5,357	14,824	38,986	92,985	99,957
Special district	n.a.	1,619	3,120	8,529	34,066	35,671
General	6,421	17,444	39,831	106,499	264,355	280,924
County	1,438	3,802	8,105	22,757	61,505	65,668
City	2,926	6,235	13,282	35,400	83,132	87,776
Township	303	874	1,588	3,853	8,919	9,685
School district	1,642	5,342	14,778	38,893	92,836	99,787
Special district	112	1,190	2,078	5,595	17,963	18,067
Education	2,195	6,824	17,946	48,661	111,982	119,291
County	182	413	1,063	3,528	8,703	9,227
City	491	933	1,925	5,767	9,760	9,596
Township	55	230	526	1,329	2,450	2,613
School district	1,467	5,248	14,338	37,836	91,009	97,833
Special district	—	—	94	200	60	24
Highways	700	2,094	3,722	6,274	14,417	15,502
County	396	912	1,508	2,614	5,709	6,039
City	219	853	1,690	2,787	6,874	7,490
Township	81	248	394	707	1,591	1,718
School district	—	—	—	—	—	—
Special district	4	81	131	167	243	255

(Continued)

F8. Local Expenditures by Function and Unit of Government—Continued

Selected Fiscal Years 1942-1983

(Millions)

Function and unit of government	1942	1952	1962	1972	1982	1983
Public welfare	$702	$1,378	$2,575	$8,869	$14,704	14,281
County	388	882	1,811	5,813	10,106	9,832
City	272	432	686	2,992	4,488	4,321
Township	42	64	79	64	110	128
School district	—	—	—	—	—	—
Special district	—	—	—	—	—	—
Health and hospitals	292	1,053	2,181	7,014	21,483	23,284
County	119	541	1,029	3,026	10,903	11,750
City	153	471	874	2,718	5,183	5,639
Township	6	5	15	44	127	130
School district	—	—	—	—	—	—
Special district	14	33	264	1,224	5,271	5,765
Other general [c]	2,532	6,095	13,407	35,681	101,769	108,566
County	353	1,054	2,694	7,776	26,084	28,820
City	1,791	3,546	8,107	21,136	56,827	60,730
Township	119	327	574	1,709	4,641	5,096
School district	175	94	440	1,057	1,827	1,954
Special district	94	1,076	1,589	4,004	12,389	11,963
Utility and liquor stores	818	2,344	4,571	9,903	42,274	46,015
County	n.a.	61	130	319	1,761	1,964
City	n.a.	1,845	3,329	6,472	23,887	25,849
Township	n.a.	30	86	208	628	654
School district	n.a.	—	—	—	—	—
Special district	n.a.	407	1,026	2,905	15,998	17,548
Insurance trust	112	285	651	1,599	4,779	5,154
County	n.a.	13	60	162	770	771
City	n.a.	234	524	1,299	3,691	4,024
Township	n.a.	2	6	16	63	74
School district	n.a.	15	46	93	150	170
Special district	n.a.	21	16	29	104	116

[a] To avoid duplication, intergovernmental transactions between units of government are eliminated in the total for all units; consequently, this figure is less than the sum of the components.

[b] Minor amount, not segregable from "direct expenditure."

[c] Includes natural resources, sanitation, recreation, police and fire, housing and community redevelopment, general control, interest on general debt, and other unallocable expenditures.

Source: Department of Commerce, Bureau of the Census.

F9. Per Capita Direct General Expenditures of Local Governments in Selected Metropolitan Areas by Major Function

Fiscal Year 1983

Area	Total	Education	Highways	Public welfare	Health and hospitals	Police protection	Fire protection	Interest on general debt	All other
Total, 75 major SMSAs	$1,374	$538	$63	$87	$105	$85	$42	$64	$390
Anaheim-Santa Ana-Garden Grove, California	1,316	583	67	95	27	86	48	53	357
Atlanta, Georgia	1,236	489	37	5	229	63	35	57	322
Baltimore, Maryland	1,269	515	153	1	60	82	44	62	352
Boston-Lowell-Brockton-Lawrence-Haverhill, Massachusetts	1,127	493	49	8	79	74	66	34	325
Buffalo, New York	1,699	618	105	217	96	62	37	81	482
Chicago, Illinois	1,253	532	65	12	49	102	46	70	378
Cincinnati, Ohio-Kentucky-Indiana	1,029	437	44	42	67	65	36	43	295
Cleveland, Ohio	1,416	527	59	98	159	95	53	59	365
Columbus, Ohio	1,130	459	46	78	61	72	43	75	295
Dallas-Ft. Worth, Texas	1,255	549	66	3	91	69	40	95	343
Denver-Boulder, Colorado	1,397	619	72	84	63	87	39	73	361
Detroit, Michigan	1,438	601	72	12	122	100	40	59	431
Ft. Lauderdale-Hollywood, Florida	1,335	431	76	2	255	123	39	37	372
Hartford-New Britain-Bristol, Connecticut	1,077	534	57	33	9	63	39	35	308
Houston, Texas	1,527	708	86	4	100	80	47	113	388
Indianapolis, Indiana	1,048	442	43	53	149	50	30	34	246
Kansas City, Missouri-Kansas	1,164	473	84	4	78	80	36	78	333
Los Angeles-Long Beach, California	1,587	558	47	196	142	109	49	37	448
Miami, Florida	1,504	532	40	14	145	119	51	77	525
Milwaukee, Wisconsin	1,604	610	88	83	153	105	43	57	466
Minneapolis-St. Paul, Minnesota-Wisconsin	1,560	510	115	154	118	68	37	110	449
Nassau-Suffolk, New York	1,885	926	84	93	80	158	29	105	410
Newark, New Jersey	1,470	611	54	134	45	88	46	47	447
New Orleans, Louisiana	1,157	389	60	8	126	79	37	75	382
New York, New York-New Jersey	2,114	559	77	361	214	122	60	92	629
Philadelphia, Pennsylvania-New Jersey	1,224	477	44	57	71	82	24	73	395
Phoenix, Arizona	1,389	582	96	22	69	94	39	77	409
Pittsburgh, Pennsylvania	1,188	484	58	38	66	51	18	108	365
Portland, Oregon-Washington	1,363	637	67	9	28	71	65	61	424
Riverside-San Bernardino-Ontario, California	1,556	592	56	203	167	84	35	46	372
Rochester, New York	1,594	730	98	146	54	62	29	75	400
Sacramento, California	1,537	561	43	249	54	77	60	30	464
St. Louis, Missouri-Illinois	949	467	59	7	62	73	24	27	231
San Antonio, Texas	1,091	543	36	3	84	49	26	57	293
San Diego, California	1,391	553	47	146	161	70	33	31	350
San Francisco-Oakland, California	1,719	490	63	155	250	97	58	63	544
San Jose, California	1,577	657	72	139	170	79	51	33	378
Seattle-Everett, Washington	1,293	490	87	1	89	72	41	66	448
Tampa-St. Petersburg, Florida	1,126	444	50	15	82	82	31	48	374
Washington, D.C.-Maryland-Virginia	1,790	653	51	139	129	105	52	106	554

Source: Department of Commerce, Bureau of the Census.

F10. City Expenditures by Character and Function

Selected Fiscal Years 1952-1983

(Millions)

Character or function	1952	1960	1970	1980	1982	1983
Total expenditures	$8,383	$15,251	$34,173	$93,699	$112,833	$120,432
Expenditure by character and object						
Direct expenditures	8,315	15,093	33,792	91,692	110,710	117,649
Current operation	5,519	9,874	22,895	66,687	80,859	86,081
Capital outlay	1,850	3,691	7,103	16,285	18,686	19,010
Construction	1,511	2,884	5,649	13,341	14,839	15,175
Land and existing structures	156	436	733	2,944	3,847	3,835
Equipment	183	372	722			
Interest on debt [a]	341	684	1,547	4,182	5,748	6,734
Assistance payments	370	386	1,245	1,546	1,725	1,801
Insurance benefits and repayments	234	458	1,002	2,992	3,691	4,024
Intergovernmental expenditure	68	158	381	2,007	2,123	2,782
Expenditure by function						
General	6,303	11,818	27,682	72,433	85,255	90,559
Police	685	1,275	2,994	8,200	9,922	10,735
Fire	504	885	1,762	4,535	5,432	5,941
Public welfare	438	608	2,215	3,801	4,509	4,765
Education	954	1,801	4,548	9,284	10,053	9,871
Libraries	100	185	407	883	1,010	1,124
Highways	860	1,573	2,499	5,976	6,906	7,521
Health and hospitals	481	799	1,944	4,457	5,286	5,737
Sanitation	728	1,332	2,553	7,907	9,503	10,391
Parks and recreation	277	551	1,306	3,433	4,042	4,373
General control [b]	367	598	1,233	3,858	4,665	5,093
Interest on general debt	202	431	1,098	3,054	4,306	5,087
All other	707	1,781	5,123	17,044	19,261	19,921
Utility [c]	1,845	2,915	5,382	18,052	23,637	25,603
Water supply	855	1,424	2,337	5,933	7,521	8,321
Electric power and gas	543	1,002	2,071	9,930	13,164	13,907
Transit	407	489	974	2,189	2,952	3,374
Liquor stores	40	60	107	222	250	246
Insurance trust	234	458	1,002	2,993	3,691	4,024
Employee retirement	233	453	992	2,928	3,592	3,920
Unemployment compensation [d]	2	5	10	65	99	104

[a] Includes interest on general debt and on utility debt. See "Expenditure by function."

[b] Includes financial administration beginning 1960.

[c] Includes interest on utility debt (in millions): 1952, $114; 1960, $253; 1970, $449; 1980, $1,128; 1982, $1,442; 1983, $1,647.

[d] Washington, D.C.

Source: Department of Commerce, Bureau of the Census.

F11. Per Capita General Expenditures in the 49 Largest Cities by Function and City

Fiscal Year 1983

City	Total	Police and fire	Health and hospitals	Highways	Education	Public welfare	Financial adminis-tration [a]	Other [b]
Total	$1,083	$170	$85	$58	$137	$112	$45	$476
Albuquerque	675	127	13	55	–	–	35	445
Atlanta	864	149	–	38	10	12	32	626
Austin	734	63	209	38	1	2	58	362
Baltimore	1,604	191	150	320	442	1	66	435
Baton Rouge	640	116	56	54	–	8	62	344
Boston	1,506	209	179	32	436	10	43	599
Buffalo	1,406	149	3	58	530	–	24	641
Charlotte	518	115	([c])	66	–	([c])	31	305
Chicago	694	193	18	50	7	21	17	388
Cincinnati	798	198	54	50	–	–	37	458
Cleveland	584	219	20	33	–	3	40	269
Columbus	541	153	19	30	–	–	38	301
Dallas	528	146	8	53	–	–	29	293
Denver	1,035	199	171	53	([c])	144	80	388
Detroit	1,066	209	54	92	4	–	62	645
El Paso	341	90	11	25	2	–	16	198
Fort Worth	493	120	14	84	–	–	33	243
Honolulu	482	111	6	42	–	–	45	277
Houston	668	177	20	47	–	–	25	399
Indianapolis	667	94	139	45	4	68	39	278
Jacksonville	614	122	113	42	([c])	9	41	287
Kansas City	755	174	52	57	37	([c])	37	399
Long Beach	1,041	246	16	51	5	–	70	653
Los Angeles	564	159	0	26	–	–	34	343
Memphis	843	133	15	41	354	([c])	19	282
Miami	626	192	–	47	([c])	–	34	355
Milwaukee	617	182	24	64	–	–	34	314
Minneapolis	857	145	18	108	–	–	41	545
Nashville-Davidson	1,002	111	110	45	332	11	42	350
Newark	777	214	21	3	6	90	42	401
New Orleans	830	139	14	43	–	17	58	558
New York City	2,321	199	250	65	510	499	52	745
Oakland	871	167	–	32	5	–	35	631
Oklahoma City	452	112	–	45	–	–	27	268
Omaha	471	120	8	64	([c])	–	24	255
Philadelphia	1,079	185	73	33	27	46	90	624
Phoenix	646	157	1	93	4	1	34	357
Pittsburgh	638	163	10	60	–	([c])	30	376
Portland	588	177	3	50	([c])	–	44	313
St. Louis	896	188	167	34	6	3	65	434
San Antonio	451	85	22	37	9	2	21	276
San Diego	390	110	5	31	–	([c])	24	221
San Francisco	1,681	228	293	9	40	205	117	788
San Jose	417	118	4	77	–	–	21	97
Seattle	730	171	7	122	–	–	61	369
Toledo	452	121	8	42	–	–	23	258
Tucson	683	135	–	79	–	6	44	420
Tulsa	482	120	8	61	–	–	17	276
Washington, D.C.	3,661	329	360	107	669	588	201	1,406

[a] Includes general control.

[b] Includes sewerage and sanitation, housing and urban renewal, parks and recreation, libraries, interest on general debt, general public buildings, and miscellaneous expenditures.

[c] Less than one-half of unit shown

Source: Department of Commerce, Bureau of the Census.

F12. Total Local Revenue by Source

Selected Fiscal Years 1902-1983

(Millions)

Year	Total [a]	From own sources											Intergovernmental	
		Total own sources	General revenue							Utility	Liquor stores	Insurance trust [c]	From states	From Federal [d]
			Total general	Taxes					Charges and miscellaneous					
				Total	Property	Sales and gross receipts	Income [b]	License and other						
1902......	$914	$858	$798	$704	$624	–	–	$80	$94	$60	–	–	$52	$4
1913......	1,755	1,658	1,540	1,308	1,192	$3	–	113	232	116	–	$2	91	6
1922......	4,148	3,827	3,545	3,069	2,973	20	–	76	476	266	–	16	312	9
1932......	6,192	5,381	4,879	4,274	4,159	26	–	89	605	463	–	39	801	10
1940......	7,724	5,792	5,007	4,497	4,170	130	$18	179	510	704	$13	68	1,654	278
1950......	16,101	11,673	9,586	7,984	7,042	484	64	394	1,602	1,808	94	185	4,217	211
1960......	37,324	27,209	22,912	18,081	15,798	1,339	254	692	4,831	3,613	136	549	9,522	592
1965......	53,408	38,242	32,362	25,116	21,817	2,059	433	807	7,245	4,908	177	795	14,010	1,155
1969......	79,274	53,192	45,861	34,781	29,692	2,470	1,381	1,239	11,080	5,931	245	1,155	23,837	2,245
1970......	89,082	59,557	51,392	38,833	32,963	3,068	1,630	1,173	12,558	6,608	258	1,299	26,920	2,605
1971......	100,993	66,521	57,491	43,434	36,726	3,662	1,747	1,298	14,058	7,276	269	1,484	31,081	3,391
1972......	114,791	75,097	65,549	49,739	41,620	4,268	2,230	1,621	15,810	7,701	223	1,622	35,143	4,551
1973......	129,119	81,253	70,526	53,032	43,970	4,924	2,406	1,731	17,493	8,622	291	1,814	39,963	7,903
1974......	143,132	88,391	76,693	56,466	46,404	5,542	2,413	2,108	20,227	9,392	306	2,000	44,553	10,188
1975......	159,726	97,772	84,353	61,310	50,040	6,468	2,635	2,166	23,043	10,867	338	2,214	51,068	10,886
1976......	178,338	108,592	93,186	67,557	54,884	7,156	3,127	2,390	25,628	12,573	357	2,477	56,169	13,576
1977......	196,458	119,626	102,214	74,852	60,267	8,278	3,754	2,552	27,362	14,299	306	2,808	60,277	16,554
1978......	214,518	130,464	110,730	80,381	64,058	9,326	4,071	2,926	30,349	16,290	371	3,073	64,661	19,393
1979......	234,630	139,853	117,209	80,606	62,454	10,579	4,309	3,264	36,603	18,594	394	3,657	74,162	20,616
1980......	258,298	155,873	130,027	86,387	65,607	12,072	4,990	3,718	43,640	21,055	435	4,355	81,289	21,136
1981......	287,834	176,391	145,736	94,776	72,020	13,220	5,531	4,005	50,960	24,794	474	5,388	89,017	22,427
1982......	315,322	198,703	164,426	103,783	78,952	14,824	6,097	3,910	60,643	28,612	489	5,176	95,363	21,256
1983......	337,921	218,522	178,994	112,996	85,824	16,352	6,445	4,375	65,998	31,643	492	7,393	98,378	21,021

[a] Duplicative transactions between levels of government are excluded in arriving at aggregates.

[b] Principally individual income.

[c] Includes collections for unemployment compensation and employee retirement funds.

[d] Amounts received directly from Federal government, not transfers of Federal funds received initially by states.

Source: Department of Commerce, Bureau of the Census.

F13. Local Revenue, Expenditures, and Surpluses or Deficits: Total and General Accounts

Selected Fiscal Years 1942-1983

(Millions)

Year	Total			General [a]		
	Revenue	Expenditures	Surplus or deficit (-)	Revenue	Expenditures	Surplus or deficit (-)
1942	$8,114	$7,351	$763	$7,122	$6,421	$701
1944	8,535	7,180	1,355	7,340	6,197	1,143
1946	9,561	9,093	468	8,227	7,875	352
1948	13,167	13,363	-196	11,373	11,498	-125
1950	16,101	17,041	-940	14,014	14,754	-740
1952	19,398	20,229	-831	16,952	17,600	-648
1954	22,402	23,814	-1,412	19,562	20,808	-1,246
1956	26,352	28,273	-1,921	23,137	24,661	-1,524
1957	29,021	31,057	-2,036	25,531	27,029	-1,498
1958	31,348	34,023	-2,675	27,723	29,705	-1,982
1959	33,572	36,341	-2,769	29,621	31,775	-2,154
1960	37,324	39,056	-1,732	33,027	34,301	-1,274
1961	40,483	42,641	-2,158	35,899	37,393	-1,494
1962	43,147	45,279	-2,132	38,346	40,057	-1,711
1963	45,586	47,237	-1,651	40,558	41,721	-1,163
1964	49,578	51,199	-1,621	44,084	45,262	-1,178
1965	53,408	55,482	-2,074	47,528	48,667	-1,139
1966	59,268	60,994	-1,726	53,172	53,963	-791
1967	64,608	66,648	-2,040	58,235	59,475	-1,240
1968	70,171	72,357	-2,186	63,181	64,393	-1,212
1969	79,274	82,698	-3,424	71,943	74,029	-2,086
1970	89,082	92,522	-3,440	80,916	83,215	-2,299
1971	100,993	105,167	-4,174	91,964	94,797	-2,833
1972	114,791	118,568	-3,777	105,243	107,066	-1,823
1973	129,119	128,254	865	118,392	114,895	3,497
1974	143,132	140,387	2,745	131,434	125,557	5,877
1975	159,726	162,614	-2,888	146,307	144,699	1,608
1976	178,338	181,802	-3,464	162,931	161,542	1,389
1977	196,458	196,307	151	179,045	172,842	6,203
1978	214,518	211,081	3,437	194,783	185,308	9,475
1979	234,630	233,323	1,307	211,986	203,109	8,877
1980	258,298	260,777	-2,479	232,453	225,379	7,074
1981	287,834	288,571	-737	257,179	246,846	10,333
1982	315,322	313,365	1,957	281,045	266,312	14,733
1983	337,921	335,098	2,823	298,394	283,929	14,465

[a] Excludes utilities, liquor stores, and insurance trust transactions.

Source: Department of Commerce, Bureau of the Census; and Tax Foundation computations.

F14. Percentage Distribution of Local General Revenue by Source

Selected Fiscal Years 1902-1983

Year	Amount (millions)	Percent of total						
		From own sources					Intergovernmental	
		Total	Taxes			Charges and miscellaneous	From state	From Federal government
			Total	Property	Other			
1902	$854	93.4	82.4	73.1	9.3	11.0	6.1	.5
1913	1,637	94.1	79.9	72.8	7.1	14.2	5.6	.4
1922	3,866	91.7	79.4	76.9	2.5	12.3	8.1	.2
1932	5,690	85.7	75.1	73.1	2.0	10.6	14.1	.2
1940	6,939	72.2	64.8	60.1	4.7	7.3	23.8	4.0
1950	14,014	68.4	57.0	50.2	6.8	11.4	30.1	1.5
1960	33,027	69.4	54.7	47.8	6.9	14.6	28.8	1.8
1965	47,528	68.1	52.8	45.9	6.9	15.2	29.5	2.4
1969	71,943	63.7	48.3	41.3	7.0	15.4	33.1	3.1
1970	80,916	63.5	48.0	40.7	7.3	15.5	33.3	3.2
1971	91,964	62.5	47.2	39.9	7.3	15.3	33.8	3.7
1972	105,243	62.3	47.3	39.5	7.8	15.0	33.4	4.3
1973	118,392	59.6	44.8	37.1	7.7	14.8	33.8	6.7
1974	131,434	58.4	43.0	35.3	7.7	15.4	33.9	7.8
1975	146,307	57.7	41.9	34.2	7.7	15.7	34.9	7.4
1976	162,931	57.2	41.5	33.7	7.8	15.7	34.5	8.3
1977	179,045	57.1	41.8	33.7	8.1	15.3	33.7	9.2
1978	194,783	56.8	41.3	32.9	8.4	15.6	33.2	10.0
1979	211,986	55.3	38.0	29.5	8.5	17.3	35.0	9.7
1980	232,453	55.9	37.2	28.2	9.0	18.8	35.0	9.1
1981	257,179	56.7	36.9	28.0	8.9	19.8	34.6	8.7
1982	281,045	58.5	36.9	28.1	8.8	21.6	33.9	7.6
1983	298,394	60.0	37.9	28.8	9.1	22.1	33.0	7.0

Source: Department of Commerce, Bureau of the Census; percentage computations by Tax Foundation.

F15. Local General Revenue by Source and State

Fiscal Year 1983

(Millions)

State	Total	From own sources					Intergovernmental	
		Total	Taxes			Charges and miscellaneous	From state	From Federal government
			Total	Property	Other			
Total	$298,393.6	$178,994.3	$112,996.5	$85,824.0	$27,172.5	$65,997.8	$98,378.3	$21,021.0
Alabama	3,375.9	1,995.4	851.3	339.3	512.0	1,144.1	1,162.9	217.6
Alaska	1,606.3	746.7	304.7	248.9	55.8	441.9	790.6	69.0
Arizona	4,040.3	2,347.7	1,093.1	814.0	279.1	1,254.6	1,435.8	256.8
Arkansas	1,736.5	974.6	456.2	372.3	83.9	518.4	633.3	128.6
California	39,405.1	20,112.3	11,395.2	7,990.4	3,404.8	8,717.1	17,229.8	2,063.0
Colorado	4,443.3	3,056.6	1,908.9	1,275.2	633.7	1,147.6	1,174.9	211.8
Connecticut	3,264.3	2,337.4	1,960.8	1,936.7	24.1	376.6	748.0	178.9
Delaware	535.4	254.6	132.0	113.1	18.9	122.6	223.5	57.2
Florida	12,555.2	8,015.2	4,109.7	3,412.3	697.4	3,905.5	3,643.3	896.8
Georgia	6,753.4	4,504.7	2,073.8	1,512.0	561.8	2,430.9	1,719.7	529.0
Hawaii	569.6	440.1	340.1	274.9	65.2	100.0	37.5	92.1
Idaho	845.1	477.1	245.2	235.4	9.8	232.0	308.6	59.4
Illinois	14,574.4	9,657.7	6,997.7	5,317.2	1,680.5	2,660.0	3,469.5	1,447.2
Indiana	5,517.9	3,193.2	1,764.4	1,687.9	76.5	1,428.8	1,965.8	358.9
Iowa	3,565.4	2,264.2	1,387.9	1,363.1	24.8	876.3	1,121.3	179.9
Kansas	3,003.4	2,135.0	1,171.7	1,056.6	115.1	963.3	686.9	181.4
Kentucky	2,521.2	1,102.3	696.9	391.0	305.9	405.4	1,205.8	213.1
Louisiana	5,008.4	2,989.4	1,634.3	650.6	983.7	1,355.1	1,667.0	352.0
Maine	940.4	579.4	460.0	456.7	3.3	119.4	286.0	75.0
Maryland	5,462.1	3,399.2	2,341.6	1,410.2	931.4	1,057.6	1,673.4	389.5
Massachusetts	7,243.8	3,998.3	3,059.5	3,015.8	43.7	938.7	2,303.9	941.6
Michigan	12,222.7	8,249.8	5,405.0	5,009.3	395.7	2,844.8	2,995.3	977.7
Minnesota	6,521.5	3,566.8	1,786.3	1,707.8	78.5	1,780.5	2,610.5	344.1
Mississippi	2,315.1	1,218.3	452.8	426.3	26.5	765.5	946.8	150.1
Missouri	4,531.1	3,015.2	1,986.5	1,205.3	781.2	1,028.7	1,148.2	367.7
Montana	1,119.1	806.3	449.5	431.2	18.3	356.8	251.5	61.3
Nebraska	1,994.6	1,460.6	843.7	756.1	87.6	616.9	428.2	61.3
Nevada	1,322.6	765.4	302.4	184.2	118.2	463.0	503.1	105.7
New Hampshire	865.7	683.8	582.1	573.5	8.6	101.7	132.3	49.6

(Continued)

F15. Local General Revenue by Source and State —Continued

Fiscal Year 1983

(Millions)

State	Total	From own sources					Intergovernmental	
		Total	Taxes			Charges and miscellaneous	From state	From Federal government
			Total	Property	Other			
New Jersey	10,137.2	6,071.8	4,750.7	4,670.6	80.1	1,321.1	3,543.2	522.2
New Mexico	1,713.2	672.0	290.4	192.4	98.0	381.6	897.7	143.5
New York	37,847.9	23,001.9	17,198.7	10,754.2	6.444.5	5,803.2	12,698.4	2,147.6
North Carolina	5,627.7	2,819.8	1,514.0	1,234.1	279.9	1,305.8	2,333.3	474.7
North Dakota	744.4	384.4	222.2	214.3	7.9	162.2	311.2	48.8
Ohio	12,605.3	7,683.4	5,087.0	3,704.1	1,382.9	2,596.4	4,071.8	850.1
Oklahoma	3,084.3	1,699.5	1,081.7	621.8	459.9	617.8	1,198.6	186.3
Oregon	3,552.7	2,265.2	1,486.7	1,349.0	137.7	778.5	991.7	295.8
Pennsylvania	13,259.5	7,946.4	5,476.9	3,622.5	1,854.4	2,469.6	4,042.9	1,270.2
Rhode Island	904.5	583.7	510.2	505.4	4.8	73.5	238.9	81.9
South Carolina	2,456.3	1,443.0	754.5	694.7	59.8	688.5	828.9	184.4
South Dakota	650.2	437.7	314.9	272.3	42.6	122.7	149.3	63.2
Tennessee	4,292.7	2,823.5	1,520.0	965.5	554.5	1,303.5	1,057.3	411.8
Texas	17,808.5	12,018.0	7,216.0	5,983.2	1,232.8	4,802.0	4,832.1	958.4
Utah	1,777.6	1,107.1	584.4	454.2	130.2	522.8	575.0	95.5
Vermont	406.5	279.6	239.4	236.6	2.8	40.2	106.5	20.5
Virginia	5,461.4	3,415.4	2,520.8	1,761.7	759.1	894.6	1,722.0	324.0
Washington	5,515.7	2,977.4	1,423.9	938.1	485.8	1,553.5	2,226.3	312.0
West Virginia	1,655.8	863.8	439.0	353.5	85.5	424.8	658.0	134.0
Wisconsin	6,961.8	3,654.4	2,323.1	2,290.4	32.7	1,331.3	3,004.0	303.4
Wyoming	1,369.8	938.2	520.0	471.6	48.4	418.2	388.1	43.5
District of Columbia	2,700.9	1,560.9	1,328.5	366.4	962.1	232.4	–	1,140.0

Source: Department of Commerce, Bureau of the Census.

F16. Total Local Revenue by Source and Unit of Government

Selected Fiscal Years 1942-1983

(Millions)

Source and unit of government	1942	1952	1962	1972	1982	1983
Total revenue [a]	$8,114	$19,398	$43,147	$114,791	$315,322	$337,921
County	n.a.	4,013	8,694	24,174	68,621	73,037
City	n.a.	8,278	16,794	42,114	115,493	124,951
Township	n.a.	862	1,716	4,149	10,226	11,091
School district	n.a.	5,097	14,199	39,364	96,326	102,118
Special district	n.a.	1,054	2,565	6,861	30,961	33,550
Intergovernmental [a]	1,836	5,281	11,642	39,694	116,619	119,399
County	655	1,541	3,276	9,956	28,002	27,773
City	491	1,212	2,674	11,528	31,621	32,200
Township	73	290	368	878	2,898	3,131
School district	616	2,158	5,769	17,653	52,131	54,772
Special district	2	80	376	1,550	8,271	8,350
Revenue from own sources	6,278	14,117	31,506	75,097	198,702	218,522
County	n.a.	2,472	5,418	14,218	40,619	45,264
City	n.a.	7,067	14,121	30,586	83,871	92,752
Township	n.a.	622	1,348	3,271	7,328	7,960
School district	n.a.	2,938	8,431	21,711	44,195	47,346
Special district	n.a.	1,017	2,189	5,311	22,690	25,200
General revenue, from own sources	5,286	11,671	26,705	65,549	164,426	178,994
County	1,070	2,385	5,209	13,695	38,653	42,804
City	2,620	5,139	10,453	23,471	59,643	65,014
Township	267	594	1,267	3,105	6,718	7,310
School district	1,138	2,920	8,370	21,603	43,879	46,949
Special district	192	632	1,405	3,679	15,533	16,917
Taxes	4,625	9,466	20,993	49,739	103,783	112,997
County	920	1,918	4,149	10,076	22,970	25,218
City	2,314	4,183	7,934	17,009	37,077	39,969
Township	250	540	1,145	2,765	5,350	5,893
School district	1,052	2,655	7,320	18,939	35,539	38,629
Special district	90	170	445	952	2,846	3,288

(Continued)

F16. Total Local Revenue by Source and Unit of Government—Continued

Selected Fiscal Years 1942-1983

(Millions)

Source and unit of government	1942	1952	1962	1972	1982	1983
Property taxes	$4,273	$8,282	$18,414	$41,620	$78,952	$85,824
County	893	1,835	3,879	8,625	17,744	19,609
City	1,999	3,144	5,807	10,937	19,519	20,815
Township	241	515	1,068	2,584	5,014	5,540
School district	1,051	2,618	7,216	18,572	34,408	37,428
Special district	90	170	445	903	2,266	2,432
Other taxes	352	1,184	2,579	8,119	24,831	27,172
County	27	83	270	1,451	5,226	5,609
City	315	1,039	2,127	6,072	17,558	19,154
Township	9	25	77	181	336	353
School district	1	37	104	367	1,131	1,201
Special district	—	—	—	49	580	856
Charges and miscellaneous	661	2,205	5,711	15,810	60,643	65,998
County	150	468	1,060	3,619	15,682	17,587
City	306	956	2,519	6,461	22,566	25,045
Township	17	54	122	339	1,367	1,417
School district	86	265	1,051	2,664	8,340	8,320
Special district	102	462	960	2,727	12,687	13,629
Utility and liquor stores	904	2,184	4,174	7,924	29,100	32,135
County	n.a.	65	117	240	874	946
City	n.a.	1,718	3,213	5,940	20,740	22,543
Township	n.a.	26	74	150	546	566
School district	n.a.	—	—	—	—	—
Special district	n.a.	375	770	1,592	6,940	8,080
Insurance trust	88	262	627	1,622	5,176	7,393
County	n.a.	22	92	283	1,092	1,514
City	n.a.	209	454	1,175	3,488	5,194
Township	n.a.	2	6	16	64	84
School district	n.a.	18	60	108	316	396
Special district	n.a.	10	14	40	217	203

[a] To avoid duplication, intergovernmental transactions between units of government are eliminated in the total for all units.

Source: Department of Commerce, Bureau of the Census.

F17. Per Capita General Revenue of Local Governments in Selected Standard Metropolitan Areas by Source

Fiscal Year 1982-1983

Area	Total	From own sources					Intergovernmental revenue		
		Total	Taxes			Charges and miscellaneous	Total	From state	From Federal
			Total	Property	Other				
Total, 75 major SMSAs	$1,493	$913	$609	$440	$169	$304	$580	$464	$116
Anaheim-Santa Ana-Garden Grove, California	1,362	795	516	395	121	279	567	526	42
Atlanta, Georgia	1,447	1,009	536	411	124	473	438	313	125
Baltimore, Maryland	1,327	729	520	303	217	208	598	485	113
Boston-Lowell-Brockton-Lawrence-Haverhill, Massachusetts	1,390	782	611	602	9	171	609	420	189
Buffalo, New York	1,680	894	656	468	189	238	785	668	118
Chicago, Illinois	1,428	953	729	531	197	225	475	310	165
Cincinnati, Ohio-Kentucky-Indiana	1,123	674	457	317	140	217	449	352	97
Cleveland, Ohio	1,563	972	645	405	239	327	592	468	124
Columbus, Ohio	1,188	695	438	302	129	263	493	411	82
Dallas-Fort Worth, Texas	1,252	894	524	419	105	370	358	297	61
Denver-Boulder, Colorado	1,543	1,093	717	443	274	376	450	379	72
Detroit, Michigan	1,483	980	672	604	68	308	503	350	153
Ft. Lauderdale-Hollywood, Florida	1,397	1,062	547	442	105	515	335	281	54
Hartford-New Britain-Bristol, Connecticut	1,068	724	602	595	7	122	344	270	75
Houston, Texas	1,500	1,088	728	616	112	360	412	343	69
Indianapolis, Indiana	1,089	636	364	343	21	272	452	388	64
Kansas City, Missouri-Kansas	1,210	835	528	310	218	308	375	252	123
Los Angeles-Long Beach, California	1,686	799	483	314	169	316	888	797	91
Miami, Florida	1,629	1,021	556	438	118	464	608	374	235
Milwaukee, Wisconsin	1,653	904	574	566	8	330	749	665	84
Minneapolis-St. Paul, Minnesota-Wisconsin	1,667	993	517	491	28	474	674	571	103
Nassau-Suffolk, New York	1,915	1,334	1,124	944	180	210	581	520	61
Newark, New Jersey	1,510	843	683	668	15	160	668	564	103
New Orleans, Louisiana	1,278	846	488	164	324	358	432	302	130
New York, New York-New Jersey	2,576	1,600	1,171	625	547	429	976	821	155
Philadelphia, Pennsylvania-New Jersey	1,350	823	595	392	203	227	527	392	136
Phoenix, Arizona	1,575	940	389	276	113	551	636	540	96
Pittsburgh, Pennsylvania	1,263	780	536	397	139	245	483	341	142
Portland, Oregon-Washington	1,431	932	624	537	87	307	499	369	130
Riverside-San Bernardino-Ontario, California	1,634	766	422	316	106	344	868	794	74
Rochester, New York	1,611	965	721	525	196	244	646	547	99
Sacramento, California	1,620	745	399	298	102	346	874	797	77
St. Louis, Missouri-Illinois	1,008	653	474	300	175	178	355	273	82
San Antonio, Texas	1,054	561	316	238	78	245	493	373	120
San Diego, California	1,534	838	425	320	105	413	696	616	80
San Francisco-Oakland, California	1,934	1,103	576	389	187	528	830	693	138
San Jose, California	1,744	988	578	392	187	410	756	669	87
Seattle-Everett, Washington	1,451	844	443	266	177	401	607	516	91
Tampa-St. Petersburg, Florida	1,167	737	370	294	76	367	429	342	87
Washington, D.C.-Maryland-Virginia	1,998	1,350	1,039	541	498	311	648	226	422

Source: Department of Commerce, Bureau of the Census.

F18. Local General Sales Taxes and Rates by State and Level of Government[a]

As of March 1, 1985

State	Municipalities		Counties	
	Number	Rate (percent)	Number	Rate (percent)
Alabama [b]	315	.5-3.0	49	.5-3.0
Alaska	92	1.0-5.0	—	—
Arizona	64	1.0-4.0	—	—
Arkansas	56	1.0	17	1.0
California [c]	380	1.0	58	1.25
Colorado [c]	180	1.0-4.0	29	.25-3.0
District of Columbia	1	6.0	—	—
Florida	—	—	12	.25-1.0
Georgia	—	—	137 [d]	1.0
Illinois [c]	1,271	.5-1.0	101	1.0
Kansas	97	.5-1.0	57	.5-1.0
Louisiana	173	.3-3.0	64 [e]	1.0-5.0
Minnesota	2	1.0	—	—
Missouri	435	.5-1.0	89	.375-1.0
Nebraska	15	1.0-1.5	—	—
Nevada [c]	—	—	16	3.75
New Mexico [c]	99	.25-1.0	26	.125-1.125
New York	27	1.5-4.25 [f]	57	1.0-4.0
North Carolina	—	—	100	1.0-1.5
North Dakota	1	1.0	—	—
Ohio	—	—	68 [g]	.5-1.0
Oklahoma	446	1.0-4.0	13	1.0
South Dakota	96	.5-2.0	—	—
Tennessee	9	.25-1.5	94	.75-2.25
Texas [h]	991	1.0	—	—
Utah [i]	16	.75-.875	29	.75-.875
Virginia	All [j]	1.0	All [j]	1.0
Washington	267	.5-1.0 [k]	39	.5-1.0 [k]
Wyoming	—	—	14	1.0

---

[a] Applies to retail sales of tangible personal property; may or may not apply to services and other categories. Number includes only those local taxes on which authoritative information is available. Local taxes are in addition to state rates shown in Table E29.

[b] In 4 Alabama counties, county sales taxes do not apply in certain municipalities. Rates shown are general rates; rates on sales of automobiles and machinery are different.

[c] City taxes are credited against county taxes in California. In addition, 6 transit districts impose a tax of .5%, for a combined state and local rate of 6.5%. In Colorado, one transit district levies a sales tax of .6%; in Illinois, two transit districts impose the tax at rates from .25-1.0%, and the city of Chicago levies an additional 1% sales and use tax; and in New Mexico the 3.75% county tax is state mandated, and Washoe County levies an additional, optional, .25% sales tax.

[d] Five counties impose a 1% transit sales tax.

[e] In some parishes (counties) in Louisiana, tax is imposed by school boards and/or police juries.

[f] Highest combined county, city, and state rate is 8.25% in New York City and Yonkers.

[g] Two counties, plus a transit authority district in Ohio, also levy a transit tax at rates ranging from .5% to 1.0%.

[h] Rapid transit taxes are also levied in 56 municipalities in Texas.

[i] In Utah, 1 city and 3 counties levy an additional .25% tax to support public transportation. Two cities impose special gross receipts taxes.

[j] Additional transportation sales and use tax imposed in 6 counties and 31 municipalities in Virginia.

[k] In Washington, if the county in which the city is located imposes a sales tax, the rate of the city tax may not exceed .425%. Qualified localities may also levy an additional transit sales tax of up to .6%.

Source: Commerce Clearing House.

F19. Local Income Taxes and Rates by State[a]

As of April 1, 1985

State and locality	Rate (percent)
Alabama	
Birmingham	1.0
Gadsden	2.0
6 cities under 50,000	1.0-2.0
Delaware	
Wilmington	1.25
Indiana	
49 counties	.2-1.0
Iowa	(% of state tax)
57 school districts	2.0-17.75
Kentucky	
Covington	2.5
Lexington	2.0
Louisville	2.2[b]
Owensboro	1.0
65 cities under 50,000	.5-2.5
8 counties	.25-2.0
Maryland	(% of state tax)
Baltimore	50.0
23 counties	20.0-50.0
Michigan	
Detroit	3.0
Flint	1.0
Grand Rapids	1.0
Lansing	1.0
Pontiac	1.0
Saginaw	1.0
10 cities under 50,000	1.0
Missouri	
Kansas City	1.0
St. Louis	1.0
New York	
New York City	.9-4.3[c,d]
Yonkers	(% of state tax) 15.0
Ohio	
Akron	2.0
Canton	2.0
Cincinnati	2.0
Cleveland	2.0
Ohio—continued	
Cleveland Heights	2.0
Columbus	2.0
Dayton	2.25
Elyria	1.5
Euclid	2.0
Hamilton	1.75
Kettering	1.75
Lakewood	1.5
Lima	1.5
Lorain	1.5
Mansfield	1.0
Parma	2.0
Springfield	2.5
Toledo	2.25
Warren	1.5
Youngstown	2.0
Over 470 cities and villages[e] under 50,000	.25-2.5
Pennsylvania[f]	
Abington Township	1.0
Allentown	1.0
Altoona	1.0
Bethlehem	1.0
Erie	1.0
Harrisburg	1.0
Lancaster	1.0
Penn Hills Township	1.0
Philadelphia	4.96
Pittsburgh	4.0[g]
Reading	1.0
Scranton	3.5
Wilkes-Barre	2.5
York	1.5
Nearly 3,000 other local jurisdictions	.25-2.0
District of Columbia	2.0-11.0[d]

---

[a] Rates shown separately for cities with 1980 population of 50,000 or more. Where rates differ for resident and nonresident income, only rates on residents are given. In Ohio and Pennsylvania cities, rates are the same; the nonresident rate is markedly lower in New York City and is half the resident rate in most Michigan cities. In addition to the areas shown, certain local jurisdictions in Arkansas and Georgia may impose an income tax with voter approval, although none have done so to date. Also, payroll taxes are imposed on employers in several localities in California, New Jersey, and Oregon.

[b] Includes rates levied for Jefferson County and for school boards.

[c] After December 31, 1985, rates are scheduled to decline.

[d] In New York City and Washington, D.C., resident income tax rates are graduated.

[e] School districts may also levy a tax at rates ranging from .25% to 1% if approved by voters.

[f] Except for Philadelphia, Pittsburgh, Scranton, Wilkes-Barre and several other jurisdictions, the total rate payable by any taxpayer is limited to 1%. If overlapping jurisdictions impose the tax, the rate in each is limited to one-half the maximum potential rate.

[g] Includes school district tax.

Source: Commerce Clearing House.

F20. City Revenue by Source

Selected Fiscal Years 1952-1983

(Millions)

Source	1952	1960	1970	1975	1980	1982	1983
Total revenue	$8,278	$14,915	$32,704	$59,744	$94,862	$115,493	$125,100
General revenue	6,351	11,647	26,621	49,853	76,055	91,264	97,362
Taxes	4,183	7,109	13,647	21,135	31,256	37,077	40,118
Property	3,144	5,197	9,127	13,046	16,859	19,519	20,964
Sales and gross receipts	598	1,217	2,422	4,555	8,208	10,174	11,194
General	360	797	1,479	2,769	5,096	6,320	6,822
Selective	239	420	943	1,786	3,112	3,854	4,371
Other	440	695	2,098	3,534	6,189	7,384	7,960
Intergovernmental	1,212	2,321	7,906	19,648	28,270	31,621	32,200
From state governments	1,073	1,868	6,173	13,053	15,939	19,003	19,729
From other governments	139	453	1,733	6,595	12,331	12,618	12,471
Charges and miscellaneous	956	2,217	5,068	9,071	16,530	22,566	25,045
Utility	1,669	2,790	5,047	8,217	15,472	20,465	22,270
Water supply	758	1,253	2,201	3,266	4,989	6,136	6,894
Electric power	542	1,006	1,883	3,682	8,007	10,822	11,544
Gas supply	49	162	292	448	1,444	2,086	2,396
Transit	320	370	671	821	1,032	1,421	1,436
Liquor stores	50	71	121	192	247	275	273
Insurance trust	209	407	915	1,482	3,088	3,488	5,194
Employee retirement	203	400	904	1,460	3,028	3,419	5,091
Unemployment compensation [a]	5	7	11	22	60	68	103

[a] Washington, D.C.

Source: Department of Commerce, Bureau of the Census.

F21. Per Capita General Revenue in the 49 Largest Cities by Source and City

Fiscal Year 1983

City	Total	From own sources					Inter-governmental
		Total own sources [a]	Taxes				
			Total [b]	Property	General sales	Income	
Total	$1,204.81	$762.45	$519.90	$226.29	$89.73	$109.18	$442.37
Albuquerque	798.87	474.39	201.15	95.14	76.85	–	324.48
Atlanta	1,080.54	885.78	346.69	199.00	–	–	194.76
Austin	747 78	657.26	231.49	131.19	70.59	–	90.52
Baltimore	1,769.58	741.34	497.37	322.57	–	103.06	1,028.24
Baton Rouge	718.89	545.89	284.47	71.00	176.44	–	173.00
Boston	1,790.10	931.09	630.52	605.41	–	–	859.01
Buffalo	1,335.05	456.71	301.14	269.14	–	–	878.34
Charlotte	579.47	421.53	254.48	207.82	33.24	–	157.94
Chicago	686.35	439.00	338.47	125.95	65.59	–	247.35
Cincinnati	799.99	597.63	363.15	81.45	–	259.37	202.36
Cleveland	645.24	453.99	347.39	76.03	–	262.64	191.25
Columbus	514.73	385.71	197.62	22.40	–	164.23	129.02
Dallas	566.44	498.08	327.77	176.99	85.74	–	68.36
Denver	1,309.38	1,018.42	504.48	153.35	259.67	–	290.96
Detroit	1,123.15	529.09	376.55	150.46	–	179.02	574.06
El Paso	443 22	334.54	154.90	89.07	39.56	–	108.68
Fort Worth	502.82	401.02	236.41	137.49	64.67	–	101.80
Honolulu	551.87	434.26	329.21	263.59	–	–	117.61
Houston	628.65	547.68	335.45	181.18	89.19	–	80.97
Indianapolis	685.22	436.29	236.03	219.17	–	–	248.93
Jacksonville	722.40	548.81	224.69	162.66	–	–	173.59
Kansas City	804.51	642.70	440.52	65.34	75.02	139.40	161.81
Long Beach	1,020.67	778.07	265.63	95.28	52.77	–	242.60
Los Angeles	609.18	485.77	289.10	110.73	63.92	–	123.41
Memphis	958.87	400.84	231.75	169.47	–	–	558.03
Miami	583.36	457.68	350.56	210.33	–	–	125.68
Milwaukee	659.18	328.00	160.32	151.54	–	–	331.18
Minneapolis	959.95	585.41	263.40	214.41	–	–	374.54
Nashville-Davidson	1,058.41	793.56	524.77	280.90	165.11	–	264.85
Newark	805.77	264.84	147.53	105.51	–	–	540.93
New Orleans	928.39	626.54	371.46	109.14	186.47	–	301.85
New York City	2,727.55	1,592.43	1,223.86	540.99	214.00	332.75	1,135.12
Oakland	904.71	752.27	319.05	136.78	59.88	–	152.44
Oklahoma City	576.81	482.34	297.48	54.08	196.66	–	94.47
Omaha	506.52	365.83	265.03	129.46	107.84	–	140.69
Philadelphia	1,093.88	755.05	563.52	138.63	–	358.27	338.83
Phoenix	662.50	369.88	183.19	62.25	72.57	–	292.62
Pittsburgh	646.75	497.62	411.64	195.14	–	111.68	149.13
Portland	628.78	476.89	271.15	199.10	–	–	151.89
St. Louis	915.74	666.83	478.81	75.88	92.85	145.79	248.91
San Antonio	370.60	286.64	127.99	62.43	49.31	–	83.96
San Diego	461.85	341.21	182.53	64.77	66.56	–	120.64
San Francisco	2,229.32	1,367.33	707.95	334.92	85.10	–	861.99
San Jose	584.79	448.29	228.08	75.18	61.57	–	136.50
Seattle	847.66	605.72	346.16	98.75	45.94	–	241.94
Toledo	454.52	334.37	208.67	27.44	–	167.82	120.15
Tucson	685.50	439.52	223.21	30.55	157.68	–	245.98
Tulsa	560.88	473.15	326.05	25.94	263.32	–	87.73
Washington, D.C.	3,714.05	2,401.95	2,080.89	573.91	425.82	687.90	1,312.10

[a] Includes amounts for charges and miscellaneous general revenue not shown separately.
[b] Includes amount for miscellaneous tax revenue not shown separately.
Source: Department of Commerce, Bureau of the Census; and Tax Foundation computations.

F22. Local Debt by Character and Unit of Government

Selected Fiscal Years 1902-1983[a]

(Millions)

A. All units

Year	Gross debt	Character			
		Short-term	Long-term		
			Total	Full faith and credit	Non-guaranteed
1902	$1,877	$91	$1,786	n.a.	n.a.
1922	8,978	624	8,354	n.a.	n.a.
1932	16,373	1,096	15,277	n.a.	n.a.
1942	16,082	772	15,310	n.a.	n.a.
1944	14,703	617	14,086	n.a.	n.a.
1946	13,564	230	13,334	n.a.	n.a.
1948	14,980	623	14,357	n.a.	n.a.
1950	18,830	942	17,888	$15,570	$2,317
1952	23,226	1,146	22,080	17,510	4,571
1954	29,331	1,750	27,581	21,222	6,359
1956	35,978	1,846	34,132	25,603	8,529
1957	39,301	1,979	37,323	26,087	11,236
1958	42,793	2,122	40,672	28,495	12,177
1959	47,180	2,474	44,706	31,052	13,654
1960	51,412	2,739	48,673	32,738	15,938
1961	55,030	3,019	52,011	35,143	16,869
1962	59,255	3,324	55,931	38,008	17,923
1963	64,276	3,876	60,399	40,046	20,353
1964	67,181	4,055	63,126	42,119	21,007
1965	72,478	4,509	67,969	44,598	23,371
1966	77,487	4,991	72,497	47,091	25,405
1967	81,187	5,723	75,462	48,242	27,220
1968	85,492	6,382	79,109	50,380	28,730
1969	93,995	7,436	86,559	54,694	31,866
1970	101,563	9,051	92,512	57,601	34,911
1971	111,034	11,738	99,296	62,523	36,773
1972	120,705	12,149	108,556	71,099	37,457
1973	129,110	12,205	116,905	74,502	42,403
1974	141,320	13,064	128,256	80,095	48,161
1975	149,096	15,206	133,890	81,836	52,054
1976	155,707	12,766	142,941	92,222	50,718
1977	169,458	9,826	159,632	93,496	66,136
1978	177,864	8,532	169,332	96,207	73,125
1979	192,363	9,510	182,853	97,100	85,753
1980	213,645	11,010	202,635	100,439	102,196
1981	229,045	13,237	215,808	99,168	116,639
1982	257,109	15,025	242,084	102,439	139,645
1983	287,211	15,959	271,252	108,043	163,208

B. By unit

Unit	1952	1962	1972	1977	1982	1983
Gross debt	$23,226	$59,255	$120,705	$169,458	$257,109	$287,211
Short-term	1,146	3,324	12,149	9,826	15,025	15,959
Long-term	22,080	55,931	108,556	159,632	242,084	271,252
Full faith and credit	17,510	38,008	71,099	93,496	102,439	108,043
Nonguaranteed	4,571	17,923	37,457	66,136	139,645	163,208
County	2,018	5,381	13,985	22,663	44,671	55,277
Short-term	80	173	934	1,220	2,581	2,973
Long-term	1,938	5,208	13,051	21,443	42,090	52,304
City	12,659	26,857	52,583	71,792	98,421	111,282
Short-term	546	1,758	6,678	4,541	4,822	4,908
Long-term	12,113	25,099	45,905	67,251	93,598	106,374
Township	619	1,391	3,866	4,128	5,568	6,138
Short-term	15	88	1,223	715	1,472	1,384
Long-term	604	1,303	2,643	3,413	4,096	4,754
School district	3,806	13,931	25,272	28,411	29,770	30,529
Short-term	91	275	1,168	1,144	1,519	1,617
Long-term	3,715	13,656	24,104	27,267	28,251	28,912
Special district	4,125	11,695	25,000	42,464	78,680	83,985
Short-term	415	1,030	2,146	2,206	4,631	5,077
Long-term	3,710	10,665	22,854	40,258	74,049	78,908

[a] Data for 1902-1950 are as of June 30; beginning in 1952 data are as of the end of the fiscal year.

Source: Department of Commerce, Bureau of the Census.

F23. Local Debt Outstanding by Unit of Government and State[a]

End of Fiscal Year 1982

(Millions)

Purpose and state	All units	Counties	Municipalities	Townships	School districts	Special districts
Total	$257,109	$44,671	$98,421	$5,568	$29,770	$78,680
Alabama	3,762	233	2,668	–	146	715
Alaska	3,140	777	2,294	–	–	70
Arizona	7,070	1,785	1,251	–	736	3,298
Arkansas	1,904	441	928	–	370	165
California	19,020	1,470	9,435	–	1,540	6,575
Colorado	4,679	1,004	1,718	–	702	1,256
Connecticut	2,165	–	833	869	26	436
Delaware	655	354	163	–	11	127
Florida	11,119	4,295	4,474	–	991	1,359
Georgia	5,905	1,034	1,599	–	463	2,810
Hawaii	337	89	249	–	–	–
Idaho	541	118	137	–	148	139
Illinois	9,848	600	3,992	17	1,794	3,445
Indiana	3,517	501	1,354	6	218	1,438
Iowa	2,375	85	1,939	–	333	18
Kansas	4,543	887	2,806	2	376	472
Kentucky	5,010	1,706	2,385	–	692	226
Louisiana	5,399	2,012	2,538	–	808	41
Maine	710	4	165	171	112	258
Maryland	5,163	2,487	1,062	–	–	1,614
Massachusetts	4,726	68	1,521	870	149	2,118
Michigan	9,266	2,761	2,877	313	2,829	486
Minnesota	6,730	220	4,072	21	1,085	1,333
Mississippi	1,540	674	583	–	140	143
Missouri	3,077	405	1,615	–	578	479
Montana	618	202	216	–	134	66
Nebraska	4,894	96	1,022	1	264	3,511
Nevada	940	454	95	–	238	154
New Hampshire	463	33	182	90	82	76
New Jersey	7,306	882	1,342	1,017	1,083	2,982
New Mexico	2,197	71	1,944	–	133	49
New York	23,548	5,108	12,360	1,676	2,217	2,187
North Carolina	4,398	1,676	929	–	–	1,792
North Dakota	610	159	367	2	46	37
Ohio	7,301	1,972	3,230	13	1,096	990
Oklahoma	4,081	187	832	–	320	2,742
Oregon	2,550	151	1,066	–	507	827
Pennsylvania	14,560	749	2,687	204	1,507	9,350
Rhode Island	590	–	285	171	1	133
South Carolina	1,907	662	364	–	567	314
South Dakota	521	45	129	–	32	314
Tennessee	5,195	1,945	2,395	–	15	840
Texas	22,161	1,345	7,771	–	4,977	8,068
Utah	2,917	440	340	–	418	1,719
Vermont	277	1	126	29	59	63
Virginia	4,405	1,887	1,958	–	–	560
Washington	14,146	450	1,481	–	780	11,434
West Virginia	1,953	1,121	495	–	145	192
Wisconsin	3,324	417	2,111	97	562	139
Wyoming	1,214	605	202	–	282	126
District of Columbia	2,833	–	1,836	–	–	997

[a] Includes long- and short-term debt.

Source: Department of Commerce, Bureau of the Census.

F24. Public and Private Elementary and Secondary School Enrollments[a]

Selected School Years 1899-1900 to 1993, Actual and Projected[b]

(Thousands)

School year[c]	Total public and nonpublic all grades	Total all grades		Kindergarten through grade 8		Grades 9-12 and post graduate	
		Public	Non-public	Public	Non-public	Public	Non-public
1899-1900..	16,855	15,503	1,352	14,984	1,241	519	111
1909-1910..	19,490	17,814	1,676	16,899	1,558	915	117
1919-1920..	23,279	21,579	1,700	19,379	1,486	2,200	214
1929-1930..	28,329	25,678	2,651	21,279	2,310	4.399	341
1939-1940..	28,045	25,433	2,611	18,832	2,153	6,601	458
1949-1950..	28,518	25,139	3,379	19,387	2,707	5,752	672
1959	40,782	35,182	5,600	26,911	4,600	8,271	1,000
1960	42,181	36,281	5,900	27,692	4,800	8,589	1,100
1961	43,364	37,464	5,900	28,095	4,800	9,369	1,100
1962	44,849	38,749	6,100	28,637	4,900	10,112	1,200
1963	46,487	40,187	6,300	29,304	5,000	10,883	1,300
1964	47,716	41.416	6,300	30,025	5,000	11,391	1,300
1965	48,473	42,173	6,300	30,563	4,900	11,610	1,400
1966	49,239	43,039	6,200	31,145	4,800	11,894	1,400
1967	49,891	43,891	6,000	31,641	4,600	12,250	1,400
1968	50,775	44,944	5,831	32,226	4,431	12,718	1,400
1969	51,135	45,619	5,516	32,597	4,217	13,022	1,299
1970	51,272	45,909	5,363	32,577	4,052	13,332	1,311
1971	51,281	46,081	5,200	32,265	3,900	13,816	1,300
1972	50,744	45,744	5,000	31,831	3,700	13,913	1,300
1973	50,429	45,429	5,000	31,353	3,700	14,077	1,300
1974	50,053	45,053	5,000	30,921	3,700	14,132	1,300
1975	49,791	44,791	5,000	30,487	3,700	14,304	1,300
1976	49,484	44,316	5,167	30,006	3,825	14,311	1,342
1977	48,717	43,577	5,140	29,336	3,797	14,240	1,343
1978	47,635	42,550	5,085	28,328	3,732	14,223	1,353
1979	46,679	41,579	5,100	27,885	3,700	13,694	1,400
1980	46,318	40,987	5,330	27,674	3,992	13,313	1,339
1981	45,600	40,099	5,550	27,245	4,100	12,855	1,400
1982	45,252	39,652	5,600	27,156	4,200	12,496	1,400
1983	45,043	39,328	5,715	26,973	4,315	12,354	1,400
1984	44,625	38,925	5,700	26,646	4,300	12,279	1,400
1985	44,677	38,977	5,700	26,636	4,300	12,341	1,400
1986	44,775	39,075	5,700	26,887	4,300	12,188	1,400
1987	44,873	39,173	5,700	27,293	4,400	11,880	1,300
1988	44,944	39,244	5,700	27,783	4,400	11,461	1,300
1989	45,244	39,444	5,800	28,309	4,500	11,135	1,300
1990	45,669	39,869	5,800	28,925	4,600	10,944	1,200
1991	46,341	40,441	5,900	29,457	4,700	10,984	1,200
1992	47,078	41,078	6,000	30,025	4,800	11,053	1,200
1993	47,913	41,713	6,200	30,476	4,900	11,237	1,300

[a] Beginning in 1959, data include Alaska and Hawaii. Nonpublic school enrollment estimated.
[b] Beginning in 1984 enrollments are projected. Data for 1983 are preliminary.
[c] Fall enrollment reported beginning 1959. Fall enrollment prior to 1962 was not reported by grades; grade breakdowns for years 1959 through 1961 are estimates.

Source: Department of Education, National Center for Education Statistics.

F25. Public Elementary and Secondary School Expenditures by Character

Selected School Years 1939-40 – 1979-80[a]

Character and function	Amount (millions)					Percentage distribution				
	1939-40	1949-50	1959-60	1969-70	1979-80	1939-40	1949-50	1959-60	1969-70	1979-80
Total	$2,344	$5,838	$15,613	$40,683	$95,962	100.0	100.0	100.0	100.0	100.0
Current expenditures	1,955	4,723	12,462	34,854	87,582	83.4	80.9	79.8	85.7	91.3
Public elementary and secondary schools	1,942	4,687	12,329	34,218	86,984	82.8	80.3	79.0	84.1	90.6
Administration	92	220	528	1,607	4,264	3.9	3.8	3.4	3.9	4.4
Instruction	1,403	3,112	8,351	23,270	53,258	59.9	53.3	53.5	57.2	55.5
Plant operation	194	428	1,085	2,537	} 9,745	8.3	7.3	6.9	6.2	} 10.2
Plant maintenance	73	214	423	975		3.1	3.7	2.7	2.4	
Fixed charges[b]	50	261	909	3,267	11,794	2.1	4.5	5.8	8.0	12.3
Other school services[c]	129	452	1,033	2,562	7,924	5.5	7.7	6.6	6.3	8.3
Other programs[d]	13	36	133	636	598	.6	.6	.9	1.5	.6
Capital outlay[e]	258	1,014	2,662	4,659	6,506	11.0	17.4	17.0	11.5	6.8
Interest on school debt	131	101	490	1,171	1,874	5.6	1.7	3.1	2.9	2.0

[a] Beginning in 1959-60, data include Alaska and Hawaii.

[b] Includes expenditures relative to attendance, transportation, health, and food services.

[c] Payments to teacher retirement funds, social security, insurance premiums, and rent.

[d] Includes summer and adult programs, community services, community colleges and technical institutes under the jurisdiction of local school district. In 1949-50 and prior years, community services included in "Current expenditures" for full-time day schools.

[e] Prior to 1965-66, data exclude capital outlay by nonschool agencies.

Source: Department of Education, National Center for Education Statistics.

F26. Public Elementary and Secondary School Revenue by Government Source of Funds

Selected School Years 1929-30–1982-83[a]

School year	Amount[b] (millions)				Percentage distribution			
	Total	Federal	State	Local[c]	Total	Federal	State	Local[c]
1929-30	$2,088.6	$7.3	$353.7	$1,727.6	100.0	.4	16.9	82.7
1933-34	1,810.7	21.5	423.2	1,365.9	100.0	1.2	23.4	75.4
1937-38	2,222.9	26.5	656.0	1,540.4	100.0	1.2	29.5	69.3
1941-42	2,416.6	34.3	760.0	1,622.3	100.0	1.4	31.5	67.1
1945-46	3,059.8	41.4	1,062.1	1,956.4	100.0	1.4	34.7	63.9
1949-50	5,437.0	155.8	2,165.7	3,115.5	100.0	2.9	39.8	57.3
1953-54	7,866.9	355.2	2,944.1	4,567.5	100.0	4.5	37.4	58.1
1957-58	12,181.5	486.5	4,800.4	6,894.7	100.0	4.4	39.1	56.5
1959-60	14,746.6	651.6	5,768.0	8,326.9	100.0	4.4	39.1	56.5
1961-62	17,527.7	761.0	6,789.2	9,977.5	100.0	4.3	38.7	57.0
1963-64	20,544.2	865.8	8,113.9	11,440.3	100.0	4.2	39.7	56.1
1965-66	25,356.9	1,997.0	9,920.2	13,439.7	100.0	7.9	39.1	53.0
1967-68	31,903.1	2,806.5	12,275.5	16,821.1	100.0	8.8	38.5	52.7
1969-70	40,266.9	3,219.6	16,062.8	20,984.6	100.0	8.0	39.9	52.1
1971-72	50,003.6	4,525.0	19,133.3	26,402.4	100.0	8.9	38.3	52.8
1973-74	58,230.9	4,930.4	24,113.4	29,187.1	100.0	8.5	41.4	50.1
1975-76	71,206.1	6,318.3	31,776.1	33,111.6	100.0	8.9	44.6	46.5
1977-78	81,443.2	7,694.2	35,013.3	38,735.7	100.0	9.4	43.0	47.6
1979-80	96,881.2	9,503.5	45,348.8	42,028.6	100.0	9.8	46.8	43.4
1980-81	105,949.1	9,768.3	50,182.7	45,998.2	100.0	9.2	47.4	43.4
1981-82	110,191.3	8,186.5	52,436.4	49,568.4	100.0	7.4	47.6	45.0
1982-83	116,911.6	8,338.8	56,450.8	52,122.0	100.0	7.1	48.3	44.6

---

[a] Beginning in 1959-60, data include Alaska and Hawaii. Data for 1982-83 are preliminary.

[b] Excludes nonrevenue receipts principally from bond sales, loans, and sale of property; includes in-kind payments.

[c] Includes a small amount from nongovernmental sources and private contributions.

Source: Department of Education, National Center for Education Statistics.

F27. Public Elementary and Secondary School Expenditures by State[a]

Selected School Years 1949-50—1983-84[b]

(Thousands)

State	1949-50	1959-60	1969-70	1979-80	1983-84
Total	$5,837,643	$15,613,255	$40,683,429	$95,961,561	$128,421,790
Alabama	79,374	191,165	467,665	1,29,247	1,594,638
Alaska	4,101	24,195	103,436	411,378	635,000
Arizona	41,535	139,697	337,814	1,172,300	1,420,227
Arkansas	54,354	100,548	259,691	780,115	992,040
California	623,359	2,021,625	4,343,580	9,665,006	13,294,679
Colorado	59,458	189,508	433,801	1,450,888	1,757,934
Connecticut	83,748	231,407	659,331	1,289,667	1,987,881
Delaware	13,118	55,667	161,260	286,276	348,796
Florida	97,319	367,207	1,152,451	3,077,765	4,807,9[illegible]
Georgia	95,225	236,764	749,583	1,813,222	2,502,740
Hawaii	19,412	48,766	175,002	383,135	537,900
Idaho	26,267	52,527	121,644	362,417	468,365
Illinois	358,198	846,734	2,233,552	4,958,981	5,892,580
Indiana	158,180	393,626	1,093,271	2,125,255	3,435,900
Iowa	114,174	235,678	643,820	1,297,080	1,609,907
Kansas	72,391	216,003	402,975	917,270	1,419,277
Kentucky	68,092	148,236	389,028	1,145,428	1,623,200
Louisiana	112,753	298,618	583,918	1,468,959	2,166,000
Maine	25,143	59,674	179,119	417,914	601,320
Maryland	94,545	286,550	912,117	1,961,052	2,416,618
Massachusetts	145,559	368,907	1,051,256	2,775,469	3,204,785
Michigan	274,534	811,973	2,205,337	5,087,137	5,823,498
Minnesota	118,163	352,448	977,943	2,013,849	2,438,690
Mississippi	40,786	148,791	318,478	815,894	976,296
Missouri	112,463	300,749	778,690	1,632,389	2,149,361
Montana	31,607	64,021	143,512	416,812	578,900
Nebraska	47,193	112,836	279,605	650,111	779,500
Nevada	8,757	32,641	104,921	344,630	444,674
New Hampshire	16,939	41,114	125,663	318,927	429,585
New Jersey	199,986	599,007	1,600,815	3,866,103	5,159,300
New Mexico	33,509	88,902	209,466	609,717	911,262
New York	617,811	1,742,717	4,656,111	9,347,402	12,290,000
North Carolina	151,323	294,744	762,982	2,011,922	2,607,100
North Dakota	24,905	59,694	110,445	245,955	366,700
Ohio	291,920	799,953	1,963,251	4,137,251	5,373,800
Oklahoma	87,611	185,751	386,799	1,194,278	1,939,397
Oregon	93,325	185,229	462,980	1,303,410	1,653,664
Pennsylvania	348,118	797,498	2,534,175	5,008,640	6,623,000
Rhode Island	21,538	53,035	164,571	373,504	484,367
South Carolina	63,465	136,686	433,895	1,143,666	1,444,765
South Dakota	27,071	53,855	125,609	240,939	345,190
Tennessee	104,576	214,459	563,338	1,480,292	1,853,296
Texas	303,013	757,092	1,827,857	6,047,189	9,747,901
Utah	33,800	97,490	208,181	702,166	936,941
Vermont	11,548	28,144	109,993	207,602	308,865
Virginia	100,902	266,942	848,073	2,123,297	2,876,664
Washington	113,845	319,393	856,033	2,188,119	2,559,104
West Virginia	69,666	122,434	282,483	768,395	936,417
Wisconsin	123,868	332,960	930,978	2,085,592	2,734,695
Wyoming	14,737	46,844	73,614	298,056	559,275
District of Columbia	27,871	52,752	173,317	299,495	371,859

[a] Includes current expenditures, capital outlay, and interest for public day schools, expenditures for operation of summer and adult programs, community services, and community colleges.

[b] Beginning in 1959-60, totals include Alaska and Hawaii.

Source: Department of Education, National Center for Education Statistics; National Education Association—Copyright 1985, *Estimates of School Statistics 1984-85.*

F28. Public Elementary and Secondary School Expenditures by Character and State

School Year 1983-84

(Millions)

State	Total expenditures	Current expenditures			Capital outlay	Interest on debt
		Total	Full-time day schools	Other programs [a]		
Total	$128,421.8	$118,046.4	$115,807.3	$2,239.1	$6,961.7	$3,413.7
Alabama	1,594.6	1,425.6	1,414.9	10.7	156.7	12.3
Alaska	635.0	561.0	550.0	11.0	44.0	30.0
Arizona	1,420.2	1,238.9	1,238.9	—	125.6	55.7
Arkansas	992.0	894.3	892.7	1.6	74.2	23.5
California	13,294.7	12,782.7	12,182.7	600.0	450.0	62.0
Colorado	1,757.9	1,608.4	1,605.9	2.5	91.7	57.8
Connecticut	1,987.9	1,860.6	1,839.4	21.2	90.3	36.9
Delaware	348.8	330.0	322.8	7.2	11.8	7.0
Florida	4,807.9	4,357.3	4,357.3	—	395.6	55.1
Georgia	2,502.7	2,287.5	2,266.7	20.8	185.8	29.4
Hawaii	537.9	525.0	509.7	15.3	11.9	1.0
Idaho	468.4	428.2	428.1	.1	23.3	16.8
Illinois	5,892.6	5,491.1	5,470.3	20.8	264.6	137.0
Indiana	3,435.9	2,467.1	2,370.6	96.5	165.6	803.2
Iowa	1,609.9	1,514.3	1,514.3	—	79.5	16.1
Kansas	1,419.3	1,282.1	1,233.1	49.0	119.7	17.5
Kentucky	1,623.2	1,504.0	1,497.1	6.9	82.2	37.0
Louisiana	2,166.0	1,945.9	1,940.2	5.7	155.0	65.1
Maine	601.3	569.9	556.9	13.0	19.5	11.9
Maryland	2,416.6	2,328.8	2,305.2	23.6	63.6	24.2
Massachusetts	3,204.8	2,975.9	2,941.4	34.5	163.4	65.5
Michigan	5,823.5	5,398.8	5,294.1	104.7	157.1	267.6
Minnesota	2,438.7	2,249.3	2,197.7	51.6	130.4	59.0
Mississippi	976.3	920.9	915.0	5.9	47.0	8.4
Missouri	2,149.4	2,037.4	2,012.4	25.0	80.0	32.0
Montana	578.9	516.6	509.8	6.8	53.7	8.7
Nebraska	779.5	737.0	735.0	2.0	25.0	17.5
Nevada	444.7	401.8	400.6	1.2	29.8	13.1
New Hampshire	429.6	402.3	400.8	1.5	21.1	6.2
New Jersey	5,159.3	4,995.4	4,958.5	36.9	52.3	111.6
New Mexico	911.3	739.7	735.0	4.7	119.9	51.6
New York	12,290.0	11,652.5	11,392.5	260.0	476.0	161.5
North Carolina	2,607.1	2,509.8	2,509.8	—	97.3	—
North Dakota	366.7	334.2	332.1	2.1	29.0	3.5
Ohio	5,373.8	5,152.4	5,075.0	77.4	149.5	71.9
Oklahoma	1,939.4	1,757.4	1,740.4	17.0	159.7	22.3
Oregon	1,653.7	1,565.7	1,561.2	4.5	59.8	28.2
Pennsylvania	6,623.0	6,174.4	5,874.8	299.6	225.9	222.7
Rhode Island	484.4	473.8	470.7	3.1	5.1	5.5
South Carolina	1,444.8	1,269.2	1,255.1	14.1	122.0	53.5
South Dakota	345.2	317.5	309.0	8.5	25.7	1.9
Tennessee	1,853.3	1,676.1	1,657.6	18.5	118.7	58.4
Texas	9,747.9	8,148.7	8,125.5	23.2	1,179.7	419.5
Utah	936.9	743.5	728.8	14.7	156.3	37.2
Vermont	308.9	298.9	291.0	7.9	6.0	4.0
Virginia	2,876.7	2,718.8	2,569.1	149.7	103.4	54.6
Washington	2,559.1	2,194.0	2,143.6	50.4	309.0	56.1
West Virginia	936.4	884.8	854.1	30.7	43.5	8.1
Wisconsin	2,734.7	2,609.3	2,543.7	65.6	80.7	44.7
Wyoming	559.3	422.2	420.1	2.1	117.5	19.6
District of Columbia	371.9	365.3	356.1	9.2	6.6	—

[a] Includes summer schools and adult programs, community services, and community colleges (under jurisdiction of local boards of education).

Source: National Education Association—Copyright 1985, *Estimates of School Statistics 1984-85.*

F29. Current Expenditures Per Pupil by State[a]

Selected School Years 1945-1946 to 1982-1983[b]

State	1945-1946	1949-1950	1959-1960	1969-1970	1982-1983
U.S. average[b]	$136	$209	$375	$816	$2,948
Alabama	69	117	241	544	2,177
Alaska[c]	—	—	546	1,123	7,325
Arizona	137	241	404	720	2,524
Arkansas	65	112	225	568	1,971
California	169	n.a.	424[d]	867	2,733
Colorado	136	220	396	738	3,171
Connecticut	174	255	436	951	3,636
Delaware	152	259	456	900	3,456
Florida	103	181	318	732	2,680
Georgia	65	123	253	588	2,169
Hawaii	—	—	325	841	3,239
Idaho	117	186	290	603	2,052
Illinois	175	258	438	910	3,100
Indiana	145	235	369	728	2,414
Iowa	144	231	368	844	3,095
Kansas	141	219	348	771	3,058
Kentucky	86	121	233	545	2,100
Louisiana	101	214	372	648	2,739
Maine	109	157	283	693	2,458
Maryland	126	213	393	918	3,445
Massachusetts	180	236	409	859	3,378
Michigan	147	220	415	904	3,307
Minnesota	158	242	425	904	3,085
Mississippi	46	80	206	501	1,849
Missouri	137	174	344	709	2,468
Montana	215	268	411	782	3,289
Nebraska	142	217	337	736	2,984
Nevada	162	246	430	770	2,613
New Hampshire	135	211	347	723	2,750
New Jersey	212	280	488	1,016	4,007
New Mexico	135	222	363	707	2,901
New York	210	295	562	1,327	4,686
North Carolina	81	141	237	612	2,162
North Dakota	138	226	367	690	2,853
Ohio	147	202	365	730	2,676
Oklahoma	112	207	311	604	2,805
Oregon	158	272	448	925	3,504
Pennsylvania	145	216	409	882	3,329
Rhode Island	161	240	413	891	3,570
South Carolina	74	122	220	613	2,017
South Dakota	154	230	347	690	2,486
Tennessee	76	132	238	566	2,027
Texas	118	209	332	624	2,731
Utah	129	179	322	626	2,013
Vermont	123	193	344	807	3,051
Virginia	92	146	274	708	2,620
Washington	183	248	420	915	3,211
West Virginia	101	150	258	670	2,764
Wisconsin	148	230	413[e]	883	3,237
Wyoming	171	263	450	856	4,045
District of Columbia	172	256	431	1,018	4,260
Alaska	218	317	—	—	—
Hawaii	160	215	—	—	—

---

[a] Data are for pupils in average daily attendance in full-time public elementary and secondary day schools.

[b] Beginning in 1959-1960, totals include Alaska and Hawaii.

[c] Because of the high cost of living in Alaska, per pupil expenditure data for this state cannot be readily compared to those for other states.

[d] Estimated by Office of Education.

[e] Excludes vocational schools not operated as part of the regular public school system.

Source: Department of Education, National Center for Education Statistics.

F30. Average Annual Salaries of Classroom Teachers in Public Elementary and Secondary Day Schools by State

Selected School Years 1965-1966 to 1982-1983

State	1965-1966	1969-1970	1975-1976	1980-1981	1982-1983
U.S. average	$6,500	$8,520	$12,448	$17,360	$20,603
Alabama	5,150	6,817	10,597	15,413	17,948
Alaska [a]	8,240	10,560	19,312	29,000	34,510
Arizona	7,025	8,715	12,394	17,359	21,119
Arkansas	4,740	6,273	9,648 [b]	13,270	15,310
California	8,150	9,750	15,200	19,648	23,614
Colorado	6,391	7,600	12,000	17,734	23,276
Connecticut	7,200	9,080	11,874	17,440	21,036
Delaware	7,150	8,900	12,545	18,025	20,625
Florida	6,435	8,300	10,496	15,563	18,275
Georgia	5,350	7,170	10,622	15,444	13,040
Hawaii	6,929	9,572	15,209	20,993	24,319
Idaho	5,685	7,103	10,212	15,146	17,605
Illinois	7,123	9,250	n.a.	19,518	22,972
Indiana	7,050	9,139	11,165 [c]	16,876	20,347
Iowa	6,050	8,050	11,570	16,150	19,402
Kansas	5,785	7,620	10,710	15,250	18,313
Kentucky	4,930	7,041	9,770	15,580	18,384
Louisiana	6,039	6,990	10,092 [b]	14,900	18,416
Maine	5,550	7,575	10,620	13,994	16,248
Maryland	6,878	9,383	13,709	19,286	22,800
Massachusetts	7,100 [d]	8,980	11,900	18,288	21,841
Michigan	6,850	9,823	15,540	21,057	25,712
Minnesota	6,641	9,592	12,261	17,182	22,876
Mississippi	4,190	5,870	9,314	13,000	14,320
Missouri	5,857	7,825	10,490	15,422	17,521
Montana	5,800	7,650	11,000	15,967	19,702
Nebraska	5,225	7,526	10,017	14,675	17,399
Nevada	7,025	9,248	12,716	17,700	22,067
New Hampshire	5,650	7,715	10,500	13,273	16,549
New Jersey	6,968	9,125	13,375	18,300	21,536
New Mexico	6,356	7,840	11,005	16,948	20,187
New York	7,700	9,700	15,950 [d]	20,400	25,000
North Carolina	5,337	7,444	11,165	15,858	17,585
North Dakota	5,120	6,760	9,888	14,881	18,774
Ohio	6,350	8,242	11,400	16,200	20,004
Oklahoma	5,650	6,987	9,600	14,640	18,270
Oregon	6,650	8,975	12,400	18,500	21,746
Pennsylvania	6,410	8,700	12,350	17,690	21,178
Rhode Island	6,325	8,808	13,381	19,803	23,175
South Carolina	4,675	6,750	9,904	14,108	16,523
South Dakota	4,650	6,300	9,314	13,636	15,592
Tennessee	5,100	7,200	10,299	14,073	17,698
Texas	5,950 [e]	7,275	11,373	15,715	19,550
Utah	6,260	7,644	11,360	16,612	19,859
Vermont	5,640	7,960	9,975	13,235	16,299
Virginia	5,650	8,000	11,300	14,649	18,535
Washington	6,825	9,025	13,615	20,702	23,485
West Virginia	4,990	7,610	10,480	14,948	17,322
Wisconsin	6,425 [b]	9,000	12,816	20,062	21,496
Wyoming	6,119	8,282	11,100	20,438	23,822
District of Columbia	7,500	10,660	15,297 [c]	22,883	25,610

[a] Because of the high cost of living in Alaska, data for this state cannot readily be compared with those for other states.
[b] Includes some personnel in addition to instructional staff.
[c] Data are for school year 1974-1975 in Indiana. In District of Columbia, data are for 1966-1967.
[d] Salary data reported as median salary.
[e] Excludes nursery and kindergarten schools.
Source: Department of Education, National Center for Education Statistics.

F31. Revenue Receipts for Public Schools by Source of Funds and State

School Year 1982-1983

State	Amount (millions)				Percent of total		
	Total	Federal	State	Local and other [a]	Federal	State	Local and other [a]
Total	$116,911.6	$8,338.8	$56,450.8	$52,122.0	7.1	48.3	44.6
Alabama	1,529.1	185.2	962.7	381.2	12.1	63.0	24.9
Alaska	607.1	46.8	473.5	86.8	7.7	78.0	14.3
Arizona	1,257.2	121.3	734.0	401.9	9.6	58.4	32.0
Arkansas	809.3	108.8	401.9	298.6	13.4	49.7	36.9
California	11,210.6	991.7	7,631.1	2,587.7	8.8	68.1	23.1
Colorado	1,900.2	86.2	766.0	1,048.1	4.5	40.3	55.2
Connecticut	1,711.1	74.2	617.4	1,019.5	4.3	36.1	59.6
Delaware	329.4	29.4	220.6	79.4	8.9	67.0	24.1
Florida	4,400.2	371.5	2,410.0	1,618.8	8.4	54.8	36.8
Georgia	2,618.3	255.8	1,499.8	862.6	9.8	57.3	32.9
Hawaii	497.8	59.5	437.8	.5	11.9	87.9	.1
Idaho	413.5	37.8	244.6	131.1	9.1	59.1	31.7
Illinois	5,036.7	247.0	1,772.7	3,017.0	4.9	35.2	59.9
Indiana	2,474.8	105.8	1,369.0	1,000.0	4.3	55.3	40.4
Iowa	1,537.5	78.1	646.6	812.7	5.1	42.1	52.9
Kansas	1,304.6	68.2	567.8	668.6	5.2	43.5	51.2
Kentucky	1,303.2	179.4	844.3	279.5	13.8	64.8	21.4
Louisiana	2,123.7	200.7	1,164.3	758.7	9.5	54.8	35.7
Maine	549.9	41.2	272.1	236.6	7.5	49.5	43.0
Maryland	2,221.7	146.6	848.6	1,226.5	6.6	38.2	55.2
Massachusetts	3,139.2	157.7	1,154.0	1,827.5	5.0	36.8	58.2
Michigan	5,507.5	288.2	1,757.0	3,462.3	5.2	31.9	62.9
Minnesota	2,329.4	111.3	1,053.6	1,164.5	4.8	45.2	50.0
Mississippi	821.8	143.7	484.9	193.1	17.5	59.0	23.5
Missouri	1,998.1	152.8	788.4	1,057.0	7.6	39.5	52.9
Montana	536.2	42.0	261.8	232.5	7.8	48.8	43.3
Nebraska	808.0	50.4	219.2	538.3	6.2	27.1	66.6
Nevada	375.3	20.3	186.2	168.9	5.4	49.6	45.0
New Hampshire	418.9	20.6	35.9	362.4	4.9	8.6	86.5
New Jersey	4,702.2	223.0	1,891.1	2,588.1	4.7	40.2	55.0
New Mexico	834.1	103.5	624.1	106.5	12.4	74.8	12.8
New York	11,592.1	618.7	4,646.6	6,326.7	5.3	40.1	54.6
North Carolina	2,291.6	279.8	1,474.2	537.6	12.2	64.3	23.5
North Dakota	380.9	33.8	201.7	145.5	8.9	52.9	38.2
Ohio	5,144.9	268.8	2,222.7	2,653.5	5.2	43.2	51.6
Oklahoma	1,818.4	158.9	1,207.8	451.7	8.7	66.4	24.8
Oregon	1,505.6	88.9	466.0	950.6	5.9	31.0	63.1
Pennsylvania	6,238.4	295.1	2,843.5	3,099.8	4.7	45.6	49.7
Rhode Island	463.0	23.1	177.7	262.3	5.0	38.4	56.6
South Carolina	1,295.5	111.0	734.8	449.7	8.6	56.7	34.7
South Dakota	336.9	38.7	92.3	205.9	11.5	27.4	61.1
Tennessee	1,527.6	194.9	597.8	734.9	12.8	39.1	48.1
Texas	8,259.0	794.4	4,132.1	3,332.6	9.6	50.0	40.4
Utah	884.3	52.8	477.2	354.3	6.0	54.0	40.1
Vermont	278.1	15.3	97.6	165.2	5.5	35.1	59.4
Virginia	2,711.1	206.3	1,104.3	1,400.5	7.6	40.7	51.7
Washington	2,524.9	156.5	1,888.8	479.6	6.2	74.8	19.0
West Virginia	928.3	77.4	586.6	264.3	8.3	63.2	28.5
Wisconsin	2,505.0	111.6	995.1	1,398.3	4.5	39.7	55.8
Wyoming	566.7	17.7	163.1	385.9	3.1	28.8	68.1
District of Columbia	352.9	46.4	—	306.5	13.1	—	86.9

[a] Includes revenue from local and intermediate sources, gifts, and tuition and fees from patrons.
Source: Department of Education, National Center for Education Statistics.

GLOSSARY

NOTE: Terms generally associated with a particular Federal agency or level of government are identified by the following abbreviations: **BC**—Bureau of the Census; **BEA**—Bureau of Economic Analysis; **BLS**—Bureau of Labor Statistics; **DA**—Department of Agriculture; **DC**—Department of Commerce; **IRS**—Internal Revenue Service; **OMB**—Office of Management and Budget; **S**(tate)-**L**(ocal) governments as reported by the Bureau of the Census; **TD**—Treasury Department; **TF**-Tax Foundation.

Adjusted gross income (IRS): For Federal individual income tax purposes, gross income from all sources not specifically excluded minus certain deductions, primarily business expenses.

Appropriations (OMB): Legal authorization to make specified amounts of expenditures or to enter into obligations to make expenditures from the general fund or from special funds for specified purposes.

Assistance and subsidies (BC): Cash contributions and subsidies to persons and foreign governments, not in payment for goods or services or for claims against the government; includes direct cash assistance to public welfare recipients; veterans' bonuses; direct cash grants for tuition, scholarships, and aid to nonpublic educational institutions; and payments for agricultural support programs and foreign aid.

Budget surplus or deficit (OMB): The difference between budget receipts and budget outlays (i.e., expenditures and net lending) in a given year. (See "Federal budget receipts" and "Federal budget expenditures.") Cash balances, appropriation balances, and surpluses or deficits of previous years are not part of the calculation of the budget surplus or deficit. Excludes deficits incurred on off-budget transactions.

Business saving (BEA): Undistributed corporate profits with inventory valuation and corporate capital consumption adjustments, and corporate and noncorporate capital consumption allowances (with adjustment).

Capital consumption adjustment (BEA): The tax-return based capital consumption allowances less capital consumption allowances that are based on estimates of economic service lives, straight-line depreciation, and replacement cost.

Capital consumption allowances (BEA): A measure of the plant and equipment depreciated, worn out, damaged, or rendered obsolete during a given period of time.

Capital outlay (BC): Expenditures for the acquisition of or addition to fixed assets. Included are amounts for replacements and major alterations, but not for repair.

Character and object classification of expenditures (BC): A classification which focuses on the nature of spending apart from the functions served; distinguishes among purchases of goods and services for current operation and capital outlay; assistance and subsidies; interest on debt; and insurance benefits and repayments.

Charges and miscellaneous revenue (BC): Nontax revenue derived chiefly from fees, assessments, and other reimbursements for current services, interest earnings, and from rents and sales of commodities or services furnished incident to the performance of particular general government functions.

Consumer price index (BLS): A measure of the average level of prices in a fixed market basket of goods and services bought by urban wage earners and clerical workers and by all urban consumers, compared to the average level in a base period.

Corporate profits tax liability (BEA): Federal, state, and local taxes levied on corporate income of a given period, measured on an accrual basis.

Corporation income taxes (BC): Taxes on net income of corporations, including distinctively imposed net income taxes on special kinds of corporations (e.g., financial institutions) and on unincorporated businesses.

Current operation expenditures (BC): Expenditures for compensation of own employees, and for supplies, materials, and contractual services, except amounts for capital outlay.

Depreciation charges (BEA, IRS): Charges made by private business and nonprofit institutions against receipts to account for the decrease in value of capital assets as a result of wear, accidental damage, and obsolescence, plus an estimate of corresponding depreciation in owner-occupied dwellings. Accepted accounting and tax practice permits various methods of deducting estimated depreciation to account for the gradual exhaustion of durable capital assets.

Direct expenditures (BC): Payments to employees, suppliers, contractors, beneficiaries, and other final recipients of government payments—i.e., all expenditures other than intergovernmental expenditures.

Disposable personal income (BEA): Personal income less personal tax and nontax payments to government.

Employment (BLS): Employed persons are those who did any work for pay during a specified week, or who worked without pay for 15 hours or more in a family enterprise (farm or business); also included are persons who did not work or look for work but who had a job or business from which they were temporarily absent during the week. Unemployed persons comprise those who did not work at all during the week and who were looking for work, or were on layoff from a job.

Expenditures: (See Government expenditures, Federal expenditures, etc.)

Farm output, index of (DA): A measure of the variation in the volume of farm output compared to the average in a base period. Farm output consists of farm production available for human use through sales from farms or consumption in farm households.

Federal budget expenditures (OMB, TD): In the unified budget concept, covers expenditures of all Federal agencies and trust funds. Expenditures are distinguished from net lending, and total budget outlays are the sum of expenditures and net lending. Expenditures of public enterprise funds and trust revolving funds are shown net of the receipts of such funds. Certain other receipts are also offset against expenditures in the new budget concept.

Federal budget receipts (OMB, TD): In the unified budget concept, covers receipts, net of refunds, of all Federal agencies and trust funds. Interfund and intragovernmental transactions are excluded. Does not include proceeds of borrowing or receipts of public enterprise and revolving funds.

Federal budget outlays (OMB): (See Federal budget expenditures.)

Federal debt limit (OMB, TD): A limit imposed by law (Second Liberty Bond Act as amended) on the aggregate face amount of outstanding obligations issued, or guaranteed as to principal and interest, by the United States except such guaranteed obligations as may be held by the Secretary of the Treasury.

Federal expenditures (BEA): Federal purchases of goods and services, transfer payments, grants-in-aid to state and local governments, net interest paid, and subsidies less current surplus of government enterprises. The basic differences between this and the unified budget basis for expenditures, apart from the fact that these data are converted to a calendar year basis, are that they are on an accrual basis, and exclude capital transactions that do not represent current production.

Federal funds (OMB, TD): Accounts designed for general support functions of the Federal government and not earmarked by law for a specific purpose.

Federal internal revenue collections (IRS): Total Federal taxes collected through the Internal Revenue Service. They make up 99 percent of all Federal taxes (customs and a few miscellaneous taxes are excluded).

Federal tax burden (TF): Estimates of the geographic origin of Federal taxes in terms of their ultimate incidence rather than the point of collection, based on a framework of assumptions and methods developed by the Tax Foundation.

Federal tax collections (TD): All internal revenue collections plus customs collections plus railroad unemployment insurance taxes collected by the Railroad Retirement Board, before refunds.

Federal tax receipts (OMB, TD): Internal revenue collections plus customs and railroad unemployment insurance taxes, net of refunds.

Federal tax receipts (BEA): Differ from tax receipts above chiefly in that business taxes are included on an accrual basis.

Financial administration expenditures (BC): Expenditures for tax assessment and collection, accounting, auditing, budgeting, purchasing, custody of funds, and other central finance activities.

Full faith and credit debt (BC, S-L): State and local debt for which the credit of the government, implying the power of taxation, is unconditionally pledged.

Function classification of expenditures (OMB, BC): Focuses on the purposes that particular kinds of expenditures are designed to serve or facilitate. The classification used by the Office of Management and Budget distinguishes more than a dozen major groups of programs (each with subgroups), including national defense, veterans' benefits and services, health, education and related services, agriculture, commerce and housing credit, income security, interest, and general government. The function classification used by the Bureau of the Census is more appropriate to the analysis of state and local government programs. The categories include education, public welfare, highways, police and fire protection, health and hospitals, sewerage, interest, and general control. The Census Bureau classifies most veterans' services and benefits according to the type of service provided—e.g., education, health and hospitals, etc.—rather than under a single category as does the Office of Management and Budget.

General control expenditures (BC): Expenditures of the legislative and judicial branches, the office of the chief executive, and central staff services and agencies concerned with personnel administration, law, recording, planning and zoning, and the like.

General expenditures (BC): Total expenditures (see Government expenditures) less utility, liquor store, and insurance trust expenditures when used in reference to state or local governments separately.

General revenue (BC): Total revenue (see Government revenue) less utility, liquor store, and insurance trust revenue when used in reference to state or local governments separately. When combined for state-local totals, it refers only to taxes and charges and miscellaneous revenue to avoid duplicating intergovernmental revenue (see Revenue from own sources).

General revenue sharing (OMB, TD): Funds distributed to states and local general purpose governments by the Federal government under the State and Local Fiscal Assistance Act of 1972 and subsequent laws.

Government expenditures, total (BC): All money paid out by a government—net of recoveries and other correcting transactions—other than for retirement of debt, investment in securities, extension of credit, or as agency transactions. Expenditures include only external transactions of a government and exclude noncash transactions such as the provision of perquisites or other payments in kind. Aggregates for groups of governments exclude intergovernmental transactions among the governments involved. (See also Direct expenditures, General expenditures, and Direct general expenditures.)

Government revenue, total (BC): All money received by a government from external sources—net of funds and other correcting transactions—other than from issue of debt, liquidation of investments, and as agency and private trust transactions. Excludes noncash transactions such as receipts of services, commodities, or other "receipts in kind."

Grants-in-aid (BC, OMB): Payments made by one government unit to another government unit for specified or general purposes. They represent Federal support for a state or locally administered program, or state support for a local program.

Gross debt (BC): All long-term credit obligations incurred and outstanding whether backed by a government's full faith and credit or nonguaranteed, and all interest-bearing short-term credit obligations.

Gross national product or expenditure (BEA): The market value of the output of all goods and services produced by the nation's economy, before deduction of depreciation charges and other allowances for capital consumption.

Gross private domestic investment (BEA): Purchases of newly produced capital goods plus the value of the change in the volume of inventories held by business. Purchases include all new private dwellings, whether leased to tenants or owner-occupied.

Guaranteed debt (TD): Obligations of certain semi-public and public corporations which are guaranteed by the Federal government as contingent liabilities.

Guarantees (OMB): A Federal credit aid in which the Federal government pledges its financial liability for loans made by private, state, or local government institutions.

Highway trust fund (OMB, TD): A Federal trust fund (created under the Highway Revenue Act of 1956) to finance the expanded program of Federal highway aid. Appropriations based on certain highway user tax collections (on motor fuels, vehicles, and parts) are made to the fund, and from it Federal payments to states for highway construction are made.

Implicit price deflator for gross national product (BEA): A measure of the average level of market prices of goods and services represented in the national income and product accounts, compared to the average level in a base period.

Income: (See National income, Adjusted gross income, Personal income, Disposable personal income.)

Indirect business tax and nontax liability (BEA): All tax liabilities incurred by business, except for corporate income and social insurance taxes, plus general government nontax revenues from business. Nontax liabilities consist mainly of certain charges for government products and services, of fines and penalties, of donations, and of special assessments by state and local governments. Tax and nontax liabilities are measured on an accrual basis.

Individual income taxes (BC): Taxes on individuals measured by net income, including distinctive taxes on income from interest, dividends, and the like.

Insurance trust expenditures (BC): Cash payments to beneficiaries of contributory social insurance programs, such as Old-Age, Survivors, Disability, and Health Insurance; government employee retirement; unemployment compensation; sickness insurance; etc. Excludes cost of administration, intergovernmental expenditures for social insurance, and noncontributory payments to former employees.

Insurance trust revenue (BC): Revenue from contributions required of employers (excluding government as an employer) and employees for financing social insurance programs, and earnings on assets of such systems.

Intergovernmental expenditures (BC): Payments to other governments as grants-in-aid, shared revenues, payments in lieu of taxes, or as reimbursements for the performance of services for the paying government.

Intergovernmental revenue (BC): Revenue received from other governments as grants-in-aid, shared revenues, receipts in lieu of taxes, or as reimbursements for services performed.

Inventory valuation adjustment (BEA): Corporate profits and income of unincorporated enterprises include inventory profit or loss in customary business accounting. Current output in the national income accounts, however, includes only the value of the change in volume in inventories. The adjustment is that necessary to take account of this departure from business accounting. No valuation adjustment is necessary for farm inventories because farm income is measured exclusive of inventory profits.

Labor force (BLS): All persons 16 years of age or over who are employed or unemployed, according to established criteria. Total labor force includes members of the armed forces stationed either in the United States or abroad. These are excluded from civilian labor force. (See Employment.)

License taxes (BC, S-L): Taxes exacted (either for revenue raising or for regulation) as a condition to the exercise of a business or nonbusiness privilege, at a flat rate or measured by such bases as capital stock, number of business units, or capacity. Excludes taxes measured directly by transactions, income, or property value, except those to which only nominal rates apply.

Liquor store expenditures (BC, S-L): Expenditures by government-owned facilities for purchase of liquor for resale and provision and operation of stores. Excludes expenditures for law enforcement and licensing activities carried out in conjunction with liquor store operations.

Liquor store revenue (BC, S-L): Revenue from sale of liquor and from related operations of publicly operated stores. Excludes collections from sales taxes and license taxes on alcoholic beverages, classified as tax revenue.

National income (BEA): The aggregate earnings of labor and property which arise from the current production of goods and services by the nation's economy. It consists of compensation of employees, profits of corporate and unincorporated enterprises, net interest, rents paid to individuals, plus taxes on earnings.

National income and product accounts (BEA): Accounts prepared and published by the Department of Commerce showing various aspects of the total output of the economy and of the total income received in the economy.

Natural resources expenditures (BC): Payments for conservation and development of agriculture, fish and game, forestry, and other soil and water resources, including irrigation, drainage, flood control, and the like. Includes agricultural experiment stations and extension services, and Federal programs relating to farm price stabilization programs, farm insurance, and credit activities. Excludes hydroelectric power activities classified under utility expenditures.

Net exports of goods and services (BEA): The excess of exports of goods and services (domestic output sold abroad, and the production abroad credited to U.S.-owned resources) over imports (U.S. purchases of foreign output, production in the United States credited to foreign-owned resources, and net private cash remittances to abroad).

Net interest (BEA): The net interest component of national income is total interest (monetary and imputed) received by or accruing to individuals and governments less total interest paid by governments. Government interest paid is excluded because it is not considered income arising out of current production.

Net long-term debt (BC, S-L): Total long-term debt less cash and investment assets of sinking funds and other reserve funds specifically held for redemption of long-term debt.

Net national product (BEA): The market value of the net output of goods and services produced by the nation's economy. It equals gross national product less capital consumption allowances.

Nonguaranteed debt (BC, S-L): Long-term debt payable solely from earnings of revenue-producing activities, from special assessments, or from specific nonproperty taxes. It does not constitute an obligation on any other resources of the government if the pledged sources are insufficient.

Offsets to long-term debt (BC, S-L): Cash and investment assets of sinking funds, bond reserve and other reserve funds that are specifically held for redemption of long-term debt, and assets of credit funds that are pledged to redeem debt incurred to finance loan activities of such funds.

Parity ratio (DA): A measure of the change in the relationship between prices farmers receive for farm products and prices they pay for goods and services, compared to this relationship in the base period, 1910-1914.

Personal consumption expenditures (BEA): The sum of money and imputed expenditures made by consumers (individuals, nonprofit institutions such as hospitals, etc.) for goods and services. It excludes purchases of dwellings (included in gross private domestic investment), but includes rental value of owner-occupied houses.

Personal income (BEA): National income less various kinds of income not actually received by individuals, nonprofit institutions, etc. (i.e., undistributed corporate profits, corporate taxes, employer contributions for social insurance) plus certain receipts which do not arise from current production (i.e., transfer payments and government interest).

Personal saving (BEA): The difference between disposable personal income and personal consumption expenditures. It includes the changes in cash and deposits, security holdings, indebtedness, reserves of life insurance companies and mutual savings institutions, the net investment of unincorporated enterprises, and the acquisition of real property net of depreciation. Personal saving includes saving by individuals, nonprofit institutions, and private pension, health, welfare, and trust funds.

Producer price index (BLS): A measure of the average level of prices received by producers of commodities in all stages of processing, compared to the average level in a base period. Includes items produced, as well as those imported for sale; generally applies to the first significant commercial transaction in primary markets in the United States. Formerly known as the wholesale price index.

Production workers (BLS): Working foremen and all nonsupervisory workers, including trainees, engaged in any type of production operation or closely associated services. Excludes supervisory employees (above the working foreman level) and their clerical staffs.

Property taxes (BC, S-L): Taxes conditioned on ownership of property and measured by its value. Includes general property taxes relating to property as a whole, real and personal, tangible or intangible, whether taxed at a single rate or at classified rates, and taxes on selected types of property, such as motor vehicles or certain intangibles.

Public enterprise funds, Federal (OMB): Revolving funds (see definition below) with receipts primarily from outside the government. They include nearly all of the government corporations, the postal fund, and various unincorporated business-type enterprises.

Public welfare (BC): Support of and assistance to needy persons contingent upon their need. Expenditures for public welfare include cash assistance payments directly to needy persons, vendor payments to private purveyors for medical care and other services, welfare institutions, and others.

Purchasing power of the dollar (BLS): A measure of the quantity (not quality) of goods and services that a dollar will buy in a specified market (e.g., consumer or producer) compared with the amount that it could buy in some base period. It is obtained by taking the reciprocal of an appropriate price index.

Revenue from own sources (BC): Total revenue from own sources consists of taxes, charges, and miscellaneous revenue, and revenue from utility, liquor stores, and insurance trust. General revenue from own sources is limited to taxes (as defined by the Bureau of the Census to exclude insurance trust fund taxes), charges, and miscellaneous revenue.

Revolving and management funds, Federal (OMB): Revolving funds are those which finance a cycle of operations in which the expenditures generate receipts that are available for continuing use. They include public enterprise funds and intragovernmental funds (funds with receipts primarily from inside the government). Management funds facilitate accounting for and administration of activities financed by two or more appropriations. The receipts of revolving and management funds are not included in budget receipts. They are deducted from expenditures of these funds in deriving budget expenditures.

Sales and gross receipts taxes (BC): Taxes, including "licenses" at more than nominal rates, based on volume or value of transfers of goods or services, upon gross receipts therefrom, or upon gross income, and related taxes based on use, storage, production, importation, or consumption of such goods. *General sales or gross receipts taxes* apply to all types of goods, services, or gross income except to items that are specifically exempted. *Selective sales and gross receipts taxes* are imposed distinctively on selected commodities, services, or businesses. Selective sales taxes are also known as "excise" taxes.

Severance taxes (BC): Taxes imposed on removal from land or water of natural products, such as oil, gas, other minerals, timber, and fish.

Shared revenue (OMB, TD): Payments to the states and localities of a portion of the proceeds from the sale of certain Federal property, products and services, and payments to the Territories of certain Federal tax collections derived within their boundaries or from transactions affecting them.

Short-term debt (BC, S-L): Interest-bearing debt payable within one year from date of issue, such as bond anticipation notes, bank loans, and tax anticipation notes and warrants. It includes obligations having no fixed maturity date if payable from a tax levied for collection in the year of their issuance.

Special districts (L): Independent governmental units created to provide a single function or limited functions and having the power to tax, impose service charges, or incur debt therefor.

Special issues (TD): Securities issued by the Treasury for investment of reserves of government trust funds and for certain payments to veterans.

Standard Metropolitan Statistical Area (BC): Also known as Metropolitan Statistical Areas, these are integrated economic and social units having at least one city with 50,000 or more inhabitants; or Census Bureau-defined urbanized areas of at least 50,000 inhabitants and a total area population of at least 100,000 (75,000 in New England).

Surplus or deficit (BC, BEA): Government revenues less expenditures in a given period. Cash balance carry-overs and surpluses or deficits of prior years are not part of the calculation of surplus or deficit.

Tax Index (TF): A measure of the average level of taxes compared to the average level in a base period. A separate Tax Index is available for all governments, for the Federal government, and for state-local governments combined, as well as for each major type of tax at different levels of government.

Taxable income (IRS): For Federal individual income tax purposes, adjusted gross income less personal deductions and exemptions.

Taxes: Compulsory contributions exacted by a government for public purposes. The Bureau of Census definition of "taxes" is limited to general taxes only; it excludes taxes or contributions paid by employers and employees that go into insurance trust funds—e.g., social security, railroad retirement, and unemployment compensation taxes. Amounts received by a government from a tax it imposes are counted as tax revenue of that government, even though initially collected by another government.

Total debt (BC): All long-term obligations of the government and its agencies (whether backed by the unit of government's full faith and credit or nonguaranteed) and all interest-bearing short-term credit obligations. Long-term obligations are those repayable more than one year after issue.

Transfer payments (BEA): Payments to individuals by government and business for which no goods or services are currently rendered. Examples are benefits from social insurance funds, welfare payments, military pensions, mustering-out pay, and corporate gifts to nonprofit institutions.

Treasury obligations (TD): Treasury certificates and bills are short-term Federal securities: certificates maturing in 1 year, bills in 90 or 91 days. Treasury notes are Federal securities with maturities ranging from 2 to 5 years. Treasury bonds are Federal securities with maturity dates ranging from 6 to 50 years.

Trust funds, Federal (OMB, TD): Funds that are established to account for receipts which are held in trust by the government for use in carrying out specific purposes and programs in accordance with a trust agreement or a statute.

Unemployment: (See Employment.)

Utility (BC, S-L): A water supply, electric light and power, gas supply, or transit system owned and operated by a government.

Utility expenditures (BC, S-L): Expenditures for construction or acquisition of publicly owned utility facilities or equipment, for production and distribution of utility commodities and services, and for interest on debt. Expenditures for administering utility debt and investments and for providing services to the local government are not included. Such costs are general expenditures of the local government.

Utility revenue (BC, S-L): Receipts from the sale of utility services or commodities to the public or to other governments.

TOPICAL INDEX

A

- **Adjusted grossincome**, see *Individual income tax, Federal*
- **Administration**
  - Public expenditures, a9
    - Financial, a8, a9
      - Percentage of all expenditures, a10
    - Social insurance, a8
- **Africa**, Grants and credits to, c25
- **African Development Fund**, c25
- **Agricultural Trade Development and Assistance Act**
  - Credits, c24
- **Agriculture**, see also *Commodity Credit Corporation*
  - Department
    - Employment, c70
    - Federal outlays, c13
    - Public enterprise funds, c28
  - Employment, b6
  - Farm income, b35
    - Part of national income, b12
  - Farm output index, b36
    - Defined, *Glossary*
  - Farms, number, b35
  - Federal outlays, c5, c12, c15
    - Aid to state and local governments, c15, c17
  - Government payments to farmers, b35
  - Loans, direct and guaranteed, c27
  - Net direct loan outlays, c26
  - Price index
    - Paid by farmers, b36
    - Parity ratio, b36
      - Defined, *Glossary*
    - Received by farmers, b36
  - Price support program
    - Costs and losses, by commodity, c23
    - Federal outlays, c19
  - Production expenses, b35
- **Agriculture, forestry, and fisheries**
  - Corporate profits, taxes, and dividends, b22-b23
- **Aid**, see also *Expenditures, Public—Intergovernmental*; *General revenue sharing*; *Grants-in-aid*; *Revenue—Intergovernmental*; *Expenditures, Public* and *Revenue*, subdivided by level of government
  - Federal expenditures
    - To state and local governments, c14
      - By form of aid, c17
      - By function, c15, c17
      - By state, c18, c64
        - Tax burden per dollar, c64, c65
    - To state governments by function, e17
  - Percent change by level of government, a3
  - State expenditures, e11
- **Aid, Foreign**, see *Foreign assistance*
- **Aid to families with dependent children**, a31, d50
  - By state, d51
  - Recipients by state, d56-d57
- **Air transportation**, a8, a9
  - Expenditures
    - By level of government, a8
    - Local, by unit of government, f7
    - Percentage of all government expenditures, a10
  - Federal excise collections, c53
  - Federal excise rates, c54-c55
  - Revenue from charges, state and local, d35
- **Airport and airway trust fund**
  - Federal aid to state and local governments, c17
  - Receipts and expenditures, c29
- **Airports**
  - Federal aid to states, e17
- **Alcoholic beverage tax**
  - Federal excise collections, c53
  - Federal excise rates, c54-c55
  - Revenue, a14
    - By level of government, a13
    - Percent of all government revenue, a15
  - State, dates of adoption, e29
  - State collections, e22-e23
    - By state, e43
    - Percent of total state taxes, e21
  - State rates, by state, e40-e41
- **Appropriations**, defined, *Glossary*
- **Armed forces**, b6, c74
- **Asian Development Bank, Investment in**, c25
- **Assessed valuation of property, by state**, d56-d57
- **Assessments, Special**
  - State and local revenue, d35
- **Assistance and subsidies**
  - Defined, *Glossary*
  - Expenditures
    - Federal, c21
    - Local, f5
      - By state, f8-f9
    - State, e10
      - By state, e8-e9
- **Assistance payments**
  - City expenditures, f15
  - State expenditures, e15
- **Atomic Energy Commission**, see *Energy Department*
- **Atomic energy defense activities**
  - Federal expenditures, c14
- **Automobile**, see *Motor vehicle*
- **Australia**, a36, a37
- **Australia and New Zealand**, c69
- **Austria**, a36, a37
  - Grants and credits to, c25
- **Aviation fuel**
  - Federal excise collections, c53
  - Federal excise rates, c54-c55

B

- **Balance of payments**, b11
- **Bangladesh**, c69
  - Grants and credits to, c25
- **Bank loans, Household**, b44, b45
- **Belgium**, a36, a37
- **Belgium and Luxembourg, Grants and credits to**, c25
- **Black Lung Disability Fund**
  - Benefit payments, a27
  - Federal excise tax collections, c53
  - Federal transfer payments to persons, a31
  - Receipts and expenditures, c29
- **Blind**
  - Benefit payments to, d50
- **Bonds**, see *Corporate bonds; Government securities; Municipal bonds; Stamp taxes*
- **Bows and arrows**
  - Federal excise tax rates, c54-c55
- **Brazil**, c69
- **Budget, Federal**, see *Expenditures, Public—Federal budget; Federal loans; Revenue—Federal budget receipts*
- **Budget, surplus or deficit**, see *Surplus or deficit*
- **Business**, see also *Inventory; Saving*
  - Equipment, as component of wealth, see *Wealth*
  - Expenditures for new plant and equipment, b21
  - Firms
    - Number, receipts, and profits, b26
    - Number, receipts by size of receipts, b26
  - Income
    - Business and professional, b12
  - Indirect tax and nontax liability, a6, b13
    - Defined, *Glossary*
    - State and local, d5
  - Indirect taxes
    - Receipts and index
      - All governments, a18
      - Federal, c34
      - State and local, d21
  - Productivity and related data, b27
- **Business cycles**, b41

C

- **Canada**, a36, a37, b28, b31, c69
- **Capital**
  - Consumption adjustment, b12, b13
    - Defined, *Glossary*
  - Consumption allowance, b13
    - Defined, *Glossary*
  - Formation
    - Ratio to GNP in selected countries, b31
  - Investment per production worker, by manufacturing industry, b30
- **Capital account transactions, International**, b11
- **Capital outlay expenditures**
  - City, f15
  - Defined, *Glossary*
  - Elementary and secondary schools, f32
    - By state, f35
  - Federal, c21
  - Local, f5
    - By state, f8-f9
  - State, e10
    - By state, e8-e9
    - Education, by state, e13
    - Highways, by state, e14
    - Hospitals, by state, e16
  - State and local, by function, d48
    - By state, d49
- **Capital stock tax**, see *Stamp taxes*
- **Charges and miscellaneous revenue**
  - By level of government, a13
  - City, f27
    - Per capita, f4
  - Defined, *Glossary*
  - Local, f17
    - By state, f20-f21
    - By unit of government, f22-f23
    - Per capita by SMSAs, f24
    - Percent of local general revenue, f19
  - State, e20
    - By state, e18-e19
  - State and local, d19
    - By state, d22-d23
    - Per capita, d26
      - By state, d27
      - Ranking of states, d28
    - Per $1,000 of personal income, d29
      - By state, d30
      - Ranking of states, d31
    - Percent of all general revenue, d20
    - Revenue by source and level of government, d35
  - Total Federal, state, and local, a14
    - Percent of all government revenue, a15
- **Chemicals and allied products industry**
  - Capital invested per production worker, b30
- **Chemicals tax**
  - Federal excise rates, c54-c55
- **Chile**, c69
- **China, Republic of (Taiwan)**, c69
  - Grants and credits to, c25
- **Cigarette tax**, see also *Tobacco taxes*
  - State, dates of adoption, e29
  - State tax rates, e45
- **City**, see *Debt, Public—City* or *Local; Expenditures, Public—City; particular expenditure functions; particular tax and revenue sources; Revenue—City*
- **Civil service retirement**, see *Retirement systems, Government*
- **Clothing, accessories and jewelry**
  - Personal consumption expenditures, b20
- **Coal tax**
  - Federal excise rates, c54-c55
- **Colombia**, c69
- **Commerce and housing credit**
  - Federal expenditures, c5, c12, c15
    - Aid to state and local governments, c15, c17
- **Commerce Department**
  - Federal expenditures, c13
  - Loans, direct and guaranteed, c27
  - Net direct loan outlays, c26
  - Public enterprise funds, c28
- **Commodities, durable and nondurable**
  - Personal consumption expenditures, b20
- **Commodity Credit Corporation**
  - Costs and losses, c23
  - Loans, direct and guaranteed, c27
  - Net direct loan outlays, c26

  Price support program, c19, c23
  Public enterprise fund, c28
Commodity Credit Corporation Charter Act
  Credits, c24
Communications and public utilities
  Corporate profits, taxes, and dividends, b22-b23
Community and regional development
  Federal outlays, c5, c12, c15
    Aid, c15, c17
Compensation and benefits, see *Employment, Government—Federal*
Compensation and pensions, see *Retirement systems, Government; Veterans*
Compensation of employees, see *National income*
Conservation and development construction value, b33
Construction, Medical facilities
  Expenditures, public and private, a33
Construction, New
  Gross private domestic investment, b8
  Housing starts, b34
  Price deflators, implicit, b39
  Private
    By type, b32
  Public
    By source of funds, b32
    Housing starts, b34
    Value, by type, b33
Construction industry
  Corporate profits, taxes, and dividends, b22-b23
Consumer credit of households, b44, b45
Consumer price index, b37
  Defined, *Glossary*
  Measure of purchasing power, b38
  Percent change, a3
  Rate of change by year, b9
Consumption expenditures, Personal, see *Personal consumption expenditures*
Consumption tax revenue
  Selected countries, percent of total, a37
Corporate
  Bonds
    Saving by households, b44, b45
    Yields, b40
  Dividends
    By industry, b22-b23
    Part of national income, b12, b13
  Funds, sources and uses, b46
  Profits
    Before and after taxes, b12
      By industry, b22-b23
      In manufacturing corporations, b24
      In nonfinancial corporations, pretax and adjusted pretax, b25
    Relation to national income, b12, b13
    Undistributed, by industry, b22-b23
  Sales, b24
  Stockholders' equity, b24
  Stocks, assets of households, b45
Corporate profits tax, see *Corporation income tax*
  Defined, *Glossary*
Corporation income tax
  Defined, *Glossary*
  Federal
    Dividends reported, c49
    Excess profit rates and credits, c50-c51
    Income reported, c49
      By net income class, c52
    Rates and credits, c50-c51
    Receipts, a13, c5, c33
      Percent of all tax receipts, c33
    Receipts, national income basis, c34
      Tax index, c34
    Returns, number
      By net income class, c52
      Taxable and nontaxable, c49
    Tax liability reported, c49
  Federal and state taxes, b25
    Effective tax rate, b25
  Percent of total tax revenue in selected countries, a37
  Revenue by level of government, a13
  State
    Collections, a13, e22-e23
      By state, e24-e25, e34
      Percent of total state taxes, e21
    Date of adoption, by state, e29
    Deductibility of Federal income tax, e35
    Rates, e35
  State and local
    Collections, d32
      By state, per capita, d37
      Percent of total collections, d33
        By state, d38
    Receipts, national income basis, d5, d21
      Tax index, d21
  Total Federal, state, and local
    Liability, b12, b13
      By industry, b22-b23
      Defined, *Glossary*
    Receipts, national income basis, a6, a18
      Index, a18
    Revenue, a14
      Percent of all government revenue, a15
      Percent of all tax revenue, a37
Corporation license tax
  State collections, by state, e50
Corporations
  Number, receipts, profits, b26
  Number, receipts, by size of receipts, b26
Correction employment, d53
Correction expenditures, a9
  Percent of all government expenditures, a10
Cost-of-living index, see *Consumer price index*
Counties, see also *Debt, Public—County; Employment, Government—County; Expenditures, Public—County; particular expenditure functions; particular tax and revenue sources; Revenue—County*
  Number, by state, a4
Credit, see also *Bank loans; Consumer credit; Federal loans; Public enterprise funds*
  Tax exempt, amount by year, c8
Credit markets, c8
  Total funds advanced and raised, c8
  Federal participation rate, c8
Currency, b43
Current account transactions, b11
Current operation expenditures
  Defined, *Glossary*
  Federal, c21
  Local, f5
    By state, f8-f9
  State, e10
    By state, e8-e9, e13

- **Customs**
  - Federal collections, a13, a14, c33
    - Percent of all government revenue, a15
  - Federal receipts, c5, c32

D

- **Death and gift tax**, see *Estate and gift tax*
- **Debt, Foreign countries**, to the U.S. government, c69
- **Debt, Private**
  - Consumer, b44, b45
- **Debt, Public**, see also *Government securities*
  - City, per capita, f4
  - County, by state, f30
  - Federal, a5, a20, c3, c5, c66, c67
    - By type of obligation, c67
    - Composition, c67
    - Debt limit, c67
      - Defined, *Glossary*
    - Effect of war, c66
    - Guaranteed, c66, c67
      - Defined, *Glossary*
    - Held by public, c5
    - Interest-bearing, c66, c67
    - Interest payments and rates, c66
    - Noninterest-bearing, c67
    - Per capita, a21, c66
    - Percent of all public debt, a21
    - Percent change, a3
    - Percent of GNP, c7
  - Full faith and credit, defined, *Glossary*
  - Gross, by level of government, a20
    - Defined, *Glossary*
  - Local, a20, d3, f3
    - By type and unit of government, f29
      - Long-term, by state, f30
    - Per capita, a21
    - Percent change, a3
    - Percent of all public debt, a21
    - School, by state, f30
  - Municipal, f30
  - Net long-term, defined, *Glossary*
  - Nonguaranteed, defined, *Glossary*
  - Offsets to long-term, defined, *Glossary*
  - School district, f30
  - Short-term, defined, *Glossary*
  - Special district, f30
  - State
    - Gross, a20, d3, e3,
      - By length of maturity, e61
      - By state, d6-d7, e65
        - Per capita, e65
      - Long-term
        - By character, e61
          - By state, e64
        - By function, by state, e62-e63
      - Per capita, a21
      - Percent of all public debt, a21
    - Net, long-term, e61
      - By state and per capita, e65
    - Percent change, a3
  - State and local, a5, d3
    - Gross, by state, d6-d7
    - Long-term, issued and retired, d39
      - By state, d40
    - Outstanding, long and short-term, d39
      - By state, d40
    - Percent change, a3
  - Total debt, defined, *Glossary*
  - Total Federal, state and local, a5, a20
    - Interest expenditures, a9
      - Percent of all expenditures, a10
    - Per capita, a21
    - Percent change, a3
    - Percent distribution by level of government, a21
  - Township, f30
- **Deep seabed tax on mineral extraction**
  - Federal excise rates, c54-c55
- **Defense Department**
  - Employment, civilian, by state, c72
  - Federal outlays, c13
    - Military, c14
  - Medical care, a33
- **Defense, National**, see *National defense*
- **Deficit**, see *Surplus or deficit*
- **Demand deposits**, b43
- **Denmark**, a36, a37
- **Depreciation charges**
  - By industry, b22-b23
  - Defined, *Glossary*
- **Development**, see *Community and regional development*
- **Diesel fuel tax**
  - Federal excise collections, c53
  - Federal excise rates, c54-c55
- **Disability insurance**
  - Payments by program, a27
  - Public expenditures, a33
  - Trust fund, c29, c30
- **Disabled**
  - Benefit payments to, d50
- **Disaster loans**, c26, c27
- **Disposable personal income**, see *Personal income*
- **District of Columbia**
  - Loans, direct and guaranteed, c27
  - Net direct loan outlays, c26
- **Dividends**, see *Corporate dividends*
- **Documentary stamp tax**, see *Stamp taxes*
- **Domestic-civilian programs**
  - Federal expenditures, c14
    - By function, c15
    - Percent change, a3
- **Durable goods**
  - Personal consumption expenditures, b8

E

- **Economic Development Administration**
  - Loans, direct and guaranteed, c27
  - Net direct loan outlays, c26
- **Education**, see also *Higher education*
  - Capital outlays, state and local, d48
    - By state, d49
  - Construction value, b33
  - Debt
    - Interest on debt, f32
      - By state, f35
    - Local
      - School, by state, f30
        - By unit of government, f30
    - State, long-term, by state, e62-e63

- Employment, a25
  - By state, d53
- Enrollment
  - Elementary and secondary
    - Actual and projected, public and private, f31
    - By state, d56-d57
- Expenditures
  - City, f15
    - Per capita, f4, f16
  - Elementary and secondary
    - By character, f32
      - By state, f35
      - Percent distribution, f32
    - By state, f34
      - Per pupil, f36
  - Federal, a8, a32, c5, c12, c17
    - Student assistance, c19
  - Local, a8, f6
    - By state, f10-f11
    - By unit of government, f7, f12-f13
    - Per capita in SMSAs, f14
    - Percent change, a3
  - State, a8, e5
    - Aid to local governments, e11
      - By state, e12
    - By state, e6-e7, e13
  - State and local, a32, d8
    - By state, d10-d11, d12-d13
    - Per capita, d9
      - By state, d14
      - Ranking of states, d15
    - Per $1,000 of personal income, d16
      - By state, d17
      - Ranking of states, d18
  - Total Federal, state and local, a8, a9, a32
    - Percent of all government expenditures, a10
- Revenue
  - By source and state, f38
  - Elementary and secondary, by government source, f33
    - Percent distribution, f33
  - State, Federal aid, e17
  - State and local, from charges, d35
- Salaries, classroom teachers, by state, f37

- **Education, training, employment...**
  - Federal outlays, c5, c12, c15
    - Aid to state and local governments, c15, c17
- **Education Department**
  - Federal outlays, c13
  - Loans, direct and guaranteed, c27
  - Net direct loan outlays, c26
  - Public enterprise funds, c28
- **Egypt**, c69
  - Grants and credits to, c25
- **Electric power systems**
  - City expenditures, f15
  - City revenue, f27
  - Local expenditures, by unit of government, f7
- **Electrical machinery industry**
  - Capital invested per production worker, b30
- **Employee retirement systems, Government**, see *Retirement systems, Government*
- **Employment**, b6
  - Defined, *Glossary*
  - Percent change, a3
- **Employment, Civilian**, b6
  - Rate of change by year, b9
- **Employment, Government**
  - By level of government, a22, a25
  - Civilian, by state, a26
  - County, number and payroll, a25
  - Federal
    - Armed forces, b6
      - Personnel costs, c74
    - Average annual earnings, a24
    - Civilian, a22, a25, c70, c71
      - By agency and branch, c70
      - By state, a26
      - Executive branch, by year, c71
        - By agency and state, c72
      - Full-time equivalent, a25
      - Number and pay, by grade, c73
      - Payroll, a23, a25
      - Percent change, a3
    - Personnel compensation and benefits, c74
  - Local
    - Average monthly earnings, by state, d54-d55
    - Number, a25
      - By state, a26
        - Per 10,000 population, d54-d55
      - School and nonschool, a25
    - Payroll, school and nonschool, a25
  - Municipal, number and payroll, a25
  - State
    - Average monthly earnings, by state, d54-d55
    - Number, a25
      - By state, a26
        - Per 10,000 population, d54-d55
      - School and nonschool, a25
    - Payroll, school and nonschool, a25
  - State and local
    - Average annual earnings, a24
    - Average monthly earnings by state, d54-d55
    - Number, a22, a25
      - By state, a26, d54-d55
        - Per 10,000 population, d54-d55
      - Full-time equivalent, a25
        - Per 10,000 population, d53
          - By state and function, d53
      - Percent change, a3
      - School and nonschool, a25
    - Payroll
      - By state, d54-d55
      - School and nonschool, a23, a25
  - Total Federal, state and local, a22, a25
    - Average annual earnings per employee, a24
    - Civilian, a22, a25
      - By state, a26
    - Payroll, a23, a25
- **Employment security administration**
  - Federal aid to states, e17
- **Employment tax**, see also *Unemployment compensation*
  - Federal receipts, c5, c32, c33
- **Energy Department**
  - Federal outlays, c13
  - Loans, direct and guaranteed, c27
  - Net direct loan outlays, c26
  - Public enterprise funds, c28
- **Energy programs**
  - Federal outlays, c5, c12, c15, c17
- **Environment**, see *Natural resources*
- **Environmental Protection Agency**
  - Federal expenditures, c13

- **Estate and gift tax**
  - Federal
    - Credit for state death taxes, c56
    - Estate tax burden by net estates, c57
    - Rates and exemptions, c56
    - Receipts, a13, c5, c33
    - Receipts and tax index, c34
  - Revenue, a14
    - By level of government, a13
    - Percent of all government revenue, a15
  - State
    - Collections, a13, e22-e23
      - By state, e24-e25, e48
      - Percent of total state taxes, e21
    - Estate tax rates and exemptions, e49
    - Inheritance rates and exemptions, by state, e46-e47
- **Excess profits tax**, see *Corporation income tax*
- **Excise tax**, see also *Manufacturers' excise tax*; *Retailers' excise tax*; *particular excise taxes*
  - Federal rates, c54-c55
  - Federal receipts, c5, c33, c53
- **Executive Branch of Federal government**
  - Civilian compensation and benefits, c74
  - Civilian employment, c70
- **Executive Office of the President**
  - Federal expenditures, c13
- **Exempt organizations**, federal excise tax collections, c53
- **Expenditures, Personal consumption**, see *Personal consumption expenditures*
- **Expenditures, Public**, see also *Aid*; *Capital outlay expenditures*; *Domestic—civilian programs*; *particular expenditure functions*
  - Character and object classification, defined, *Glossary*
  - City
    - By character and function, f15
    - By function, f7, f12-f13
    - Intergovernmental, f15
    - Per capita, f4, f16
  - County
    - By function, f7, f12-f13
  - Direct, defined, *Glossary*
  - Federal, a5, a8, a11, c14
    - Budget, c3
      - By function, c5, c10, c12
        - Domestic-civilian, c15
      - By funds, c4
      - By organization unit, c13
      - By state, c16
        - Per capita, c16
      - By type, in current and constant dollars, c11
      - Controllability of, c19
      - Defined, *Glossary*
      - For legislative branch, by unit, c20
      - Percent change, a3
        - In current and constant dollars, c11
      - Percent of GNP, c7
    - By character, c21
    - By function, a8
    - Defined, *Glossary*
    - Intergovernmental, a5, a8, c21
    - National-income basis, a34, c6, c9
      - Percent of GNP, a34
    - Per capita, a12
    - Percent of all government expenditures, a12
  - Function classification, defined, *Glossary*
  - General control, defined, *Glossary*
  - General expenditures, defined, *Glossary*
  - Government, total, defined, *Glossary*
  - Intergovernmental, a8
    - Defined, *Glossary*
  - Local, a8, a11, f18
    - And revenue, surplus or deficit, f18
    - By function, a8, f6
      - By state, f10-f11
      - By unit of government, f7, f12-f13
      - Per capita in SMSAs, f14
    - Direct, d3, f3
      - By character, f5
        - By state, f8-f9
      - By state, d6-d7
    - Intergovernmental, a8, f12-f13
    - Payments to state governments, f3, f5
      - By state, e18-e19, f8-f9
    - Per capita, a12
    - Percent change, a3
    - Percent of all government expenditures, a12
  - School district, by function, f7, f12-f13
  - Special district, by function, f7, f12-f13
  - State, a8, a11, d3, e3
    - And revenue, surplus or deficit, e4
    - By character, e10
      - By state, e8-e9
    - By function, a8, e5
      - By state, e6-e7
    - By state, d6-d7, e6-e7, e8-e9
    - Intergovernmental
      - To local governments, e11
      - To other units, a8, e3, e10
        - By state, e8-e9
          - By function, e12
    - Per capita, a12
    - Percent change, a3
    - Percent of all government expenditures, a12
  - State and local, a5, a34, d3
    - And revenue, surplus or deficit, d4
    - By function, d8
      - Capital outlays, d48
        - By state, d49
    - Direct, General, a5
      - By function and state, d10-d11, d12-d13
        - Per capita, d14
          - Ranking of states, d15
        - Per $1,000 personal income, d17
          - Ranking of states, d18
      - By state, d6-d7
      - Per capita by function, d9
      - Per $1,000 by function, d16
    - National income basis, d5
    - Percent change, a3
    - Percent of gross national product, a34
  - Total Federal, state and local, a5, a8, a11, a34
    - Direct, by function, a8
    - General, a5
      - By function, a9
        - Percentage distribution, a10
    - Intergovernmental, a8
    - National income basis, a6
    - Per capita, a12
    - Percent change, a3
    - Percent distribution, by level of government, a12
    - Percent of gross national product, a34
  - Township, by function, f7, f12-f13

- **Export-Import Bank**
  - Budget outlays, c14
  - Credits, c24
  - Loans, direct and guaranteed, c27
  - Net direct loan outlays, c26
  - Public enterprise fund, c28
- **Exports, United States**, b11
  - Net, defined, *Glossary*
  - Part of gross national product, b8

F

- **Families, number of**, b17
  - By income class, b18
- **Families with dependent children**, see *Aid to...*
- **Family money income**
  - Median, b17
    - Before and after direct Federal taxes and inflation, c48
- **Farm income**, see *Agriculture—Farm income*
- **Farm output index**, b36
- **Farmers Home Administration**
  - Loans, direct and guaranteed, c27
  - Net direct loan outlays, c26
  - Public enterprise funds, c28
- **Federal**, see *Aid; Debt, Public; Employment, Government; Expenditures, Public; particular expenditure functions; particular tax and revenue sources; Revenue*
- **Federal budget**, see *Expenditures, Public; Revenue*
- **Federal Deposit Insurance Corporation**
  - Loans, direct and guaranteed, c27
  - Net direct loan outlays, c26
- **Federal Emergency Management Agency**, c28
- **Federal Financing Bank**
  - Net direct loan outlays, c26
- **Federal fiscal operations**, see also *Expenditures, Public; Revenue*
  - Summary, c3
- **Federal funds**, defined, *Glossary*
  - Receipts and outlays, c4
- **Federal grants**, see *Aid*
- **Federal Home Loan Bank Board**, c28
  - Loans, direct and guaranteed, c27
  - Net direct loan outlays, c26
- **Federal Housing Administration**
  - Housing starts underwritten, b34
  - Loans, direct and guaranteed, c27
  - Public enterprise fund, c28
- **Federal loans**
  - Credit budget, c7
  - Direct and guaranteed
    - In credit markets, by year, c8
    - Outstanding, by agency or program, c27
  - Net direct outlays by agency or program, c26
  - To state and local governments, c17
- **Federal payments to the public**, see *Expenditures, Public—Federal; particular expenditure functions*
- **Federal Reserve discount rate**, b40
- **Federal Savings and Loan Insurance Corporation**
  - Public enterprise fund, c28
- **Federal tax burden**, see *Tax burden*
- **Federal trust funds**
  - Receipts and expenditures, c29
- **Finance, insurance, and real estate**
  - Corporation profits, taxes, and dividends, b22-b23
- **Financial administration**
  - Expenditures
    - City, per capita, f4, f16
    - Defined, *Glossary*
    - Local, by state, f10-f11
    - State, e5
      - By state, e6-e7
    - State and local, d8
      - By state, d10-d11
      - Per capita, d9
        - By state, d14
        - Ranking of states, d15
      - Per $1,000 of personal income, d16
        - By state, d17
        - Ranking of states, d18
- **Finland**, a36, a37
- **Fire protection**, see also *Public safety expenditures*
  - Employment, by state, d53
  - Expenditures, a8, a9
    - City, f15
      - Per capita, f4, f16
    - Local, by unit of government, f7
    - Local, per capita in SMSAs, f14
    - Percent of all government expenditures, a10
- **Firearms tax**, see also *Pistol and revolver tax*
  - Federal excise collections, c53
  - Federal excise rates, c54-c55
- **Fishing rods and reels tax**
  - Federal excise collections, c53
  - Federal excise rates, c54-c55
- **Food and beverage industry**
  - Capital invested per production worker, b30
- **Food and nutrition assistance**
  - Federal outlays, c19
- **Food and tobacco**
  - Personal consumption expenditures, b20
- **Food for Peace** (Public Law 480)
  - Federal outlays, c14
  - Loans, direct and guaranteed, c27
  - Net direct loan outlays, c26
- **Food stamp benefits**, a31
- **Foreign assistance**, see also *Debt, Foreign countries*
  - Grants and credits, c24
    - By country, c25
  - Loans, c26, c27
  - Public enterprise funds, c28
- **Foreign insurance excise tax collections**, c53
- **Foreign military sales trust fund**, c29
- **Forestry and fisheries**, see *Agriculture, Forestry...*
- **France**, a36, a37, b28, b31, c69
  - Grants and credits to, c25
- **Fuels, Gasoline substitute**
  - Federal excise rates, c54-c55
- **Full faith and credit debt**, see *Debt, Public*
- **Function classification of expenditures**, see *Expenditures, Public*

G

- **Gambling taxes**
  - On coin-operated devices
    - Federal excise collections, c53
    - Federal excise rates, c54-c55
  - On wagering
    - Federal excise collections, c53
    - Federal excise rates, c54-c55

- **Gas guzzler**, Federal excise rates, c54-c55
- **Gas supply systems**
  - City expenditures, f15
  - City revenue, f27
  - Local expenditures, by unit of government, f7
- **Gasoline tax**
  - Federal excise collections, c53
  - Federal excise rates, c54-c55
  - Revenue, a14
    - By level of government, a13
    - Percent of all government revenue, a15
  - State, dates of adoption, e29
  - State collections, e22-e23
    - By state, e38
    - Percent of total state taxes, e21
  - State rates, e39
- **General assistance payments**, a31, d50
- **General control expenditures**
  - City, f15
    - Per capita, f4
  - Defined, *Glossary*
  - Local, f6
    - By unit of government, f7
- **General government**
  - Federal outlays, c5, c12, c15
    - Aid to state and local governments, c15, c17
- **General revenue sharing**
  - Defined, *Glossary*
  - Federal outlays, c12, c17, c19
  - State receipts, e17
- **General Services Administration**
  - Federal outlays, c13
- **Germany, Federal Republic of**, a36, a37, b28, b31, c69
  - Grants and credits to, c25
- **Gift tax**, see *Estate and gift tax*
- **Government expenditures**, see *Expenditures, Publi*
- **Government National Mortgage Association**
  - Loans, direct and guaranteed, c27
  - Net direct loan outlays, c26
  - Public enterprise fund, c28
- **Government purchases of goods and services**
  - By level of government, b8
  - Federal, c6
  - Percent change, a3
  - Price deflators, implicit, b39
  - State and local, d5
- **Government retirement systems**, see *Retirement systems, Government*
- **Government revenue**, see *Revenue*
- **Government securities**, see also *Municipal bonds*
  - Federal, ownership by banks and nonbank investors, c68
  - Savings by households, b44, b45
  - State and local government
    - For public highways, d52
    - New issues, by type, and use of proceeds, d44
  - State and municipal bond election results, d45
  - Treasury bill yields, b40
- **Governmental units**, number, by level of government and state, a4
- **Grants-in-aid**, see also *Aid*
  - Defined, *Glossary*
  - Federal expenditures
    - By state, c16, c64
      - Tax burden per dollar, c64, c65
  - State and local receipts, c6, d5
- **Greece**, a36, a37, c69
  - Grants and credits to, c25
- **Gross debt**, see *Debt, Public*
- **Gross domestic product**
  - Tax revenue as percent of, in selected countries, a36
- **Gross national product**, a34, b8, c7
  - Defined, *Glossary*
  - Federal budget and debt as percent of, c7
  - In current and constant dollars, b10
  - Percent change, a3
  - Price deflators, implicit, b9, b39
    - Defined, *Glossary*
  - Rate of change by year, b9
  - Ratio of gross fixed capital formation to GNP, in selected countries, b31
  - Relation to government expenditures, a34
  - Relation to government receipts, b13
  - Relation to national and personal income, b10, b13
- **Gross private domestic investment**, see *Investment*
- **Gross receipts tax**, see *Sales, use, or gross receipts tax*
- **Gross savings**
  - By source, b47
  - Rate, b47
- **Guaranteed debt**, see *Debt, Public*
- **Guarantees**, defined, *Glossary*

H

- **Hazardous substance response fund**, c17
- **Health**, see also *Health and hospitals; Medical; Public health; Veterans— Expenditures*
  - Expenditures, a33
    - All governments, a9
      - Percent of total expenditures, a10
    - By level of government, a8, a32
    - City, per capita, f4
    - Federal, c5, c12, c15
      - Aid to state and local governments, c15, c17
    - Local, by unit of government, f7
    - Medical assistance, a33, c19, d50
      - By state, d51
    - National, private and public
      - By source of funds and type, a33
      - Percent of GNP, a33
    - Net direct loan outlays, c26
- **Health and hospitals**, see also *Hospitals*
  - Capital outlays, state and local, d48
    - By state, d49
  - Expenditures
    - City, f15
      - Per capita, f16
    - Local, f6
      - By state, f10-f11
      - By unit of government, f12-f13
      - Per capita in SMSAs, f14
    - State, e5
      - By state, e6-e7
    - State and local, d8
      - By state, d10-d11
      - Per capita, d9
        - By state, d14
        - Ranking of states, d15
      - Per $1,000 of personal income, d16
        - By state, d17
        - Ranking of states, d18

  Revenue
    Federal aid to states, e17
Health and Human Services Department
  Civilian employment, c70
  Federal outlays, c13
  Loans, direct and guaranteed, c27
  Public enterprise fund, c28
Health, Education, and Welfare Department, see *Education Department, Health and Human Services Department*
Health insurance trust funds
  Receipts and expenditures, c29
Higher education, see also *Education*
  Capital outlays, state and local, d48
    By state, d49
  Debt
    State, by state, e62-e63
  Employment, by state, d53
  Enrollment
    Actual and projected, public and private, d47
    By state, d56-d57
      Percent public, d56-d57
  Expenditures
    Public and private institutions, by purpose, d46
    State, by state, e13
  Revenue
    Public and private institutions, by source, d46
    State and local, from charges, d35
Highway Trust Fund
  Debt held by, c67
  Defined, *Glossary*
  Grants-in-aid, c17
  Projections, c31
  Receipts and expenditures, c29, c31
Highways
  Capital outlays, state and local, d48
    By state, d49
  Construction value, b33
  Debt
    By road systems, d52
    State long-term, by state, e62-e63
  Employment, by state, d53
  Expenditures, a8, a9
    By level of government, a8
    By road systems, d52
    City, f15
      Per capita, f4, f16
    Local, a8, f6
      By state, f10-f11
      By unit of government, f7, f12-f13
      Per capita in SMSAs, f14
    Percent of all government expenditures, a10
    State, a8, e5
      Aid to local governments, e11
        By state, e12
      By state, e6-e7, e14
    State and local, d8
      By state, d10-d11, d12-d13
      Per capita, d9
        By state, d14
        Ranking of states, d15
      Per $1,000 of personal income, d16
        By state, d17
        Ranking of states, d18
  Mileage, state and local road systems, by state, d56-d57
  Revenue
    By level of government and source, d52
    Federal aid to states, e17
Hospital and medical benefits, see *Old-age, survivors, disability and hospital insurance*
Hospital and medical insurance,
  Transfer payments to persons, a31
Hospital insurance
  Contributions, employer and employee, a30
Hospitals, see also *Health and hospitals*
  Debt, state long-term, by state, e62-e63
  Employment, by state, d53
  Expenditures, a9, a33
    By level of government, a8
    City, per capita, f4
    Local, by unit of government, f7
    Percent of all government expenditures, a10
    State, by state, e16
  Revenue, state and local, from charges, d35
Household operation
  Personal consumption expenditures, b20
Households
  Finances, b44, b45
  Number and average population, b3
  Number by state, b4
Housing, see also *Construction, New*
  Federal expenditures, a32
  Federal loan programs, c26, c27
  Personal consumption expenditures, b20
  Public enterprise funds, c28
Housing and redevelopment building, b33
Housing and urban development
  Capital outlays, state and local, d48
Housing and Urban Development Department
  Federal outlays, c13
  Loans, direct and guaranteed, c27
  Net direct loan outlays, c26
  Public enterprise fund, c28
Housing and urban renewal
  Expenditures, a8, a9
    By level of government, a8
    City, per capita, f4
    Local, by unit of government, f7
    Percent of all government expenditures, a10
  Public enterprise fund, c28
  Revenue from charges, state and local, d35
Housing credit, see *Commerce and housing credit*

I

Implicit price deflators, see *Gross national product*
Imports, United States, b11
Income, see *Agriculture—Farm income, Business income, Corporate dividends, Family money income, National income, Personal income, Poverty*
Income and employment taxes
  Collections, by state, c36-c37
Income and profit taxes
  Federal receipts, c32
Income class
  Federal income tax liability, c43
Income security
  Federal expenditures, c5, c12, c15
  Federal aid to state and local governments, c15, c17

- **Income tax**, see also *Individual income tax; Corporation income tax*
  - Federal collections, c32
  - Local collections, f17
  - State collections, e22-e23
    - Percent of total state taxes, e21
      - By state, e26
  - State and local collections, by state, d36
- **Indexes**, see *Industrial production; Price index; Tax index*
- **India**, c69
  - Grants and credits to, c25
- **Indirect business tax and nontax liability**, see *Business*
- **Individual income tax**
  - Defined, *Glossary*
  - Federal
    - Adjusted gross income, c44, c45
      - By income class, c43
      - By source, c42
      - By state, c47
      - Defined, *Glossary*
    - Credits, c35, c42
    - Deductions, c42, c44
    - Dividend treatment, c35
    - Exemptions, c35, c42, c44
    - Historic treatment, c35, c38-c39, c43
    - Liability, c42, c45
      - As percent of personal income, adjusted gross income, and tax base, c45
      - By income groups, c40, c43
        - Effective tax rates, c41
      - By state, per capita, c47
    - Preferences, additional tax on, c42
    - Rates, c38-c39
    - Receipts, c5, c33, c34
      - Percent of all tax receipts, c33
      - Tax index, c34
    - Returns, number of, c42
      - By income class, c43
      - By state, c47
        - Taxable and nontaxable, c47
      - By tax rate, c46
    - Tax generated by rate, c46
    - Taxable income, c42, c44, c45, c46
      - By state, c47
      - Defined, *Glossary*
      - Relation to personal income, c44, c45
  - Local
    - Rates, by state and city, f26
    - Revenue, by city, f28
  - Revenue, by level of government, a13
  - Selected countries, a37
  - State
    - Collections
      - By state, e32
      - By source, e22-e23
      - By source and state, e24-e25
      - Percent of total state taxes, e21
    - Date of adoption, by state, e29
    - Deductibility of Federal income taxes, e30-e31
    - Rates, exemptions, and credits, e30-e31
  - State and local
    - Collections, d32
      - By state, per capita, d37
      - Percent of total collections, d33
        - By state, d38
    - Receipts, d21
      - Index, d21
  - Total Federal, state, and local
    - Receipts and tax index, a18
    - Revenue, a14
      - Percent of all government revenue, a15
      - Percent of all tax revenue, a37
- **Indonesia**, c69
  - Grants and credits to, c25
- **Industrial production**
  - Indexes by industry, b29
- **Inheritance tax**, see *Estate and gift tax*
- **Inspection and regulation, Protective**
  - Expenditures, a9
    - Percent of all government expenditures, a10
- **Insurance**, see *Life insurance; Medical insurance; Social insurance*
- **Insurance benefits and repayments**
  - City expenditures, f15
- **Insurance companies gross premiums tax**
  - State collections, by state, e51
- **Insurance policies, Foreign**
  - Federal excise rates, c54-c55
- **Insurance trust**
  - Expenditures
    - By level of government, a5, a8
    - City, f15
    - Defined, *Glossary*
    - Federal, a5, a8, c21
    - Local, a8, f5, f6
      - By state, f8-f9
      - By unit of government, f7, f12-f13
    - State, a8, e5, e10
      - By state, e6-e7, e8-e9
    - State and local, a5, d8
    - Total Federal, state and local, a5, a8, a9
      - Percent of all government expenditures, a10
  - Holdings, state and local government, d41
    - By level of government, d42-d43
    - By state, d42-d43
  - Revenue, a5, a13, a14
    - By level of government, a5, a13
    - City, f27
    - Defined, *Glossary*
    - Federal, a5
    - Local, f17
      - By unit of government, f22-f23
    - Percent of all government revenue, a15
    - State, e20
      - By state, e18-e19
    - State and local, a5, d19
- **Insurance, Veterans**, see *Veterans*
- **Inter-American Development Bank, Investment in**, c25
- **Interest**
  - Expenditures
    - All governments, national income basis, a6
    - By level of government, a8
    - City, f15
      - Per capita, f4
    - Federal, a8, c5, c6, c10, c11, c12, c13, c15, c19, c21, c66
      - National income basis, c6
    - Local, a8, f5, f7
      - By state, f8-f9
      - Per capita in SMSAs, f14
    - State, a8, e10
      - By state, e8-e9
    - State and local
      - National income basis, d5
  - Net, defined, *Glossary*

Part of national income, b12, b13
Revenue, state and local, d35
Interest rates, b40
Intergovernmental, see *Aid*; *Expenditures, Public*; *Revenue*
Interior Department
Civilian employment, c70
Federal outlays, c13
Loans, direct and guaranteed, c27
Net direct loan outlays, c26
Public enterprise fund, c28
Internal revenue collections
By state, c36-c37
Defined, *Glossary*
International affairs and finance
Federal expenditure, c5, c10, c12, c14, c25
International aid, see *Foreign assistance*
International Bank for Reconstruction and Development
Investment in, c25
International Development Association
Investment in, c25
International Finance Corporation
Investment in, c25
International transactions of the U.S., b11
Inventory
Business, change in
Part of gross national product, b8
Investment of corporate funds, b46
Valuation adjustment, b12, b13, b25
Defined, *Glossary*
Investment
Corporation, b46
Foreign, in the U.S., b11, b46
Gross private domestic
Defined, *Glossary*
Part of gross national product, b8
Price deflators, implicit, b39
Households, b44
Per production worker in manufacturing, b30
U.S. abroad, b11
Iran, c69
Grants and credits to, c25
Ireland, a36, a37
Israel, c69
Grants and credits to, c25
Italy, a36, a37, b28, b31, c69
Grants and credits to, c25

J

Japan, a36, a37, b28, b31, c69
Grants and credits to, c25
Judiciary, Federal
Civilian employment, c70
Federal outlays, c13
Personnel compensation and benefits, c74
Justice, Administration of
Federal aid, c17
Federal budget outlays, c5
Justice Department
Federal outlays, c13

K

Korea, Republic of, c69
Grants and credits to, c25

L

Labor costs in selected countries, b28
Labor Department
Federal outlays, c13
Public enterprise fund, c28
Labor force, b6, b7
By age and sex, estimates and projections, b7
Civilian, b6
Rate of change by year, b9
Defined, *Glossary*
Leather and leather products industry
Capital invested per production worker, b30
Legislative Branch
Civilian employment, c70
Federal outlays, c13
By unit, c20
Personnel compensation and benefits, c74
Libraries, city expenditures, f15
Per capita, f4
License taxes, see also *Corporation license taxes*
Defined, *Glossary*
Local collections, f17
State collections
By state, e24-e25
Percent of total state taxes, e26
Life insurance, see also *Veterans*
Household reserves, b44, b45
Liquor stores
Expenditures, a9
City, f15
Defined, *Glossary*
Local, f6
By unit of government, f7
Percent of all government expenditures, a10
State, e5
By state, e6-e7
Revenue, a14
City, f27
Defined, *Glossary*
Local, f17
Percent of all government revenue, a15
State, e20
By state, e18-e19
State and local, d19
Liquor tax, see *Alcoholic beverage tax*
Loans, see *Bank loans*; *Federal loans*
Local, see *Aid*; *Debt, Public*; *Employment, Government*; *Expenditures, Public*; *particular expenditure functions*; *particular tax and revenue sources*; *Revenue*; *State and local finance*
Local governmental units, a4
Long-term debt, see *Debt, Public*
Lubricating oil tax
Federal excise collections, c53
Federal excise rates, c54-c55
Lumber and related products industry
Capital invested per production worker, b30
Luxembourg, a36, a37, c25

M

Machinery industry
Capital invested per production worker, b30
Manufacturers' excise tax
Federal collections, c53
Federal rates, c54-c55

- **Manufacturing industry**
  - Capacity utilization rate, b29
  - Capital invested per production worker, by industry, b30
  - Corporate profits, taxes, and dividends, b22-b23
  - Expenditures for new plant and equipment, b21
  - Index of production, b29
  - Productivity and unit labor costs in selected countries, b28
- **Maritime industry**
  - Loans, direct and guaranteed, c27
  - Net direct loan outlays, c26
- **Maternal and child health programs**, a33
- **Medicaid**, see also *Health— Expenditures— Medical assistance*
  - Recipients, by state, d56-d57
- **Medical care expenditures**, see *Health expenditures*
- **Medical care expenses**
  - Personal consumption expenditures, b20
- **Medical insurance**
  - Employee contributions, a30
  - Premiums, a33
- **Medical research expenditures**, a33
- **Medicare**, see *Old-age, survivors, disability and health* or *hospital insurance*
- **Mental institutions**
  - State expenditures, by state, e16
- **Metal products and processes industry**
  - Capital invested per production worker, b30
- **Mexico**, c69
- **Military establishment**, see also *Employment, Government*
  - New construction value, b33
- **Military expenditures**, see *National defense*
- **Military international transactions**, b11
- **Military retirement**, see *Retirement systems, Government— Federal*
- **Minerals, Deep seabed**
  - Federal excise tax, c54-c55
- **Mining industry**
  - Corporate profits, taxes, and dividends, b22-b23
  - Expenditures for new plant and equipment, b21
  - Index of production, b29
- **Money deposits**, b44, b45
- **Money supply**, b43
- **Morocco**, c69
- **Mortgage yields**, b40
- **Mortgages**, b44, b45
- **Motor fuels tax**, see *Gasoline tax*
- **Motor vehicle**
  - Registration, by state, d56-d57
  - Tax
    - Federal excise collections, c53
    - Federal excise rates, c54-c55
- **Motor vehicle and operators' licenses**
  - Revenue, a13, a14
    - By level of government, a13
    - Percent of all government revenue, a15
  - State collections, a13, e22-e23
    - By state, e42
    - Percent of total state taxes, e21
- **Motor vehicle industry**
  - Capital invested per production worker, b30
- **Municipal**, see *Local*
- **Municipal bond yields**, b40
- **Municipalities**, number, by state, a4
- **Mutual funds**, b44, b45

N

- **Narcotics and marihuana tax**
  - Federal excise collections, c53
- **National Aeronautics and Space Administration**
  - Federal outlays, c13
  - Loans, direct and guaranteed, c27
- **National Credit Union Administration**
  - Loans, direct and guaranteed, c27
  - Net direct loan outlays, c26
  - Public enterprise fund, c28
- **National defense**
  - Federal outlays, c5, c10, c12, c19
    - Aid to state and local governments, c17
    - By purpose, c14
    - In current and constant dollars, c11
    - Military, c14
    - Relation to GNP, b8
    - Relation to non-defense outlays, c11
- **National defense and international relations**
  - Expenditures, a9
    - Percent of all government expenditures, a10
- **National income**
  - By distributive shares, b12
  - Compensation of employees, b12
  - Defined, *Glossary*
  - In current and constant dollars, b10
  - Relation to government receipts, b13
  - Relation to national product and personal income, b10, b13
- **National income and product accounts**
  - Defined, *Glossary*
  - Government receipts and expenditures in, a6
  - State and local finances in, d5
- **National Oceanic and Atmospheric Administration**
  - Loans, direct and guaranteed, c27
- **National output**, see *Gross national product, Net national product*
- **National service life insurance**, see *Veterans— Life insurance*
- **Natural resources**
  - Expenditures, a8, a9
    - By level of government, a8
    - Defined, *Glossary*
    - Federal, a8, c5, c12, c15
      - Aid to state and local governments, c15, c17
    - Local units of government, f7
    - Percent of all government expenditures, a10
    - State a8, e5
      - By state, e6-e7
  - Revenue
    - Federal aid to states, e17
    - State and local, from charges, d25
- **Net long-term debt**, see *Debt, Public*
- **Net national product**, a35, b13
  - Defined, *Glossary*
  - In current and constant dollars, b10
  - Relation to national income and product, b13
  - Tax receipts as a percent, a35
- **Netherlands**, a36, a37, b28, b31, c69
  - Grants and credits to, c25
- **New Zealand**, a36, a37, c69
- **Nondurable goods**
  - Personal consumption expenditures, b8
- **Nonguaranteed debt**, see *Debt, Public*
- **Nontax revenue**, see also *Charges and miscellaneous revenue, particular nontax revenue sources*

- All governments, by source, a14
  - Percent of total revenue, a15
  - Relation to national income and product, b13
- **Norway**, a36, a37, c69

O

- **Oils, Lubricating**, see *Lubricating oil*
- **Old-age and survivors insurance trust fund**
  - Estimated progress, c30
  - Receipts and expenditures, c29
- **Old-age assistance**
  - Benefit payments, d50
- **Old-age retirement payments**, a27
- **Old-age, survivors, and disability insurance**
  - Benefit payments, c30
    - Monthly, by type of beneficiary, c59
  - Contributions, c30
    - Employer and employee, a30
  - Transfer payments to persons, a31
- **Old-age, survivors, disability and health insurance**
  - Benefit payments, a27
  - Contributions, a30
  - Debt held by, c67
  - Expenditures, a8, a9, a32
    - Medicare, a33
    - Percent of all government expenditures, a10
  - Revenue, a13, a14
    - Percent of all government revenue, a15
- **Old-age, survivors, disability and hospital insurance**
  - Benefit payments
    - By state, a28-a29
    - Hospital and medical, c59
  - Tax rates and maximum tax, c58
- **Output**, see *Productivity*

P

- **Pakistan**, c69
  - Grants and credits to, c25
- **Paper and allied products industry**
  - Capital invested per production worker, b30
- **Pari-mutuel tax**
  - State collections, by state, e54
  - State rates and breakage, e55
- **Parking facilities**
  - Expenditures, all governments, a9
    - Percent of all government expenditures, a10
  - Revenue, from charges, state and local, d35
- **Parity ratio**, see *Agriculture—Price index*
- **Parks and recreation**, see also *Recreation*
  - Capital outlays, state and local, d48
  - Expenditures, a9
    - City, f15
      - Per capita, f4
    - Local, by unit of government, f7
    - Percent of all government expenditures, a10
  - Revenue from charges, state and local, d35
- **Partnerships**,
  - Number, receipts, profits, b26
- **Payroll tax**, see *Employment taxes*
- **Pension funds**
  - Household savings, b44, b45
- **Pension plans**
  - Federal excise tax collections, c53
- **Pensions**, see *Retirement systems, Government, Veterans—Expenditures*
- **Personal consumption expenditures**
  - By type of product or service, b20
  - Defined, *Glossary*
  - Part of gross national product, b8
  - Price deflators, implicit, b39
- **Personal income**
  - By state, b14-b15, d56-d57
    - Per capita, b14-b15
  - Defined, *Glossary*
  - Disposable, b13
    - Defined, *Glossary*
    - In current and constant dollars, b16
      - Per capita, b16
    - Percent change, a3
  - In current and constant dollars, b10
  - Relation to Federal individual income tax, c45
  - Relation to government receipts, b13
  - Relation to national income and product, b10, b13
  - Relation to taxable income, c44
- **Personal saving**, b47
  - Defined, *Glossary*
  - Net, by type, b44
  - Percentage of disposable personal income, b16
  - Relation to national income and product, b13
- **Petroleum tax**
  - Federal excise rates, c54-c55
- **Philippines**, c69
  - Grants and credits to, c25
- **Pistol and revolver tax**, see also *Firearms tax*
  - Federal excise collections, c53
  - Federal excise rates, c54-c55
- **Plant and equipment**
  - Investment of corporate funds, b46
  - New business expenditures, b21
- **Playing card tax**, see *Stamp taxes*
- **Poland**, c69
  - Grants and credits to, c25
- **Police protection**, see also *Public safety expenditures*
  - Employment by state, d53
  - Expenditures, a8, a9
    - By level of government, a8
    - City, f15
      - Per capita, f4, f16
    - Local, by unit of government, f7
    - Local, per capita in SMSAs, f14
    - Percent of all government expenditures, a10
- **Population, United States**
  - By state, d56-d57
    - Resident, b4
  - College age, actual and projected, d47
  - Percent change, a3
  - Percent urban, d56-d57
  - Projections by age groups, b5
  - School-age, actual and projected, f31
  - Total and residing in the United States, b3
- **Portugal**, a36, a37, c69
  - Grants and credits to, c25
- **Postal Service**
  - Employment, c70
    - By state, c72
  - Federal outlays, a9, c13
    - Percent of all government expenditures, a10
  - Personnel compensation and benefits, c74

  - Public enterprise fund, c28
  - Receipts and expenditures, c22
- **Poverty**
  - Persons below poverty level
    - By family status and age group, b19
      - Percent distribution, b19
    - Percent by state, d56-d57
- **President of the United States**
  - Federal outlays, c13
  - Loans, direct and guaranteed, c27
  - Net direct loan outlays, c26
  - Public enterprise fund, c28
- **Price deflators, Implicit** see *Gross national product*
- **Price index**, see *Agriculture— Price index; Consumer price index; Farm output index; Producer price index*
- **Price support program**, see *Agriculture*
- **Printing and publishing industry**
  - Capital invested per production worker, b30
- **Private construction**, see *Construction, New*
- **Private education and research**
  - Personal consumption expenditures, b20
- **Producer price index**, b37
  - Defined, *Glossary*
  - Measure of purchasing power of the dollar, b38
- **Production workers**, defined, *Glossary*
- **Productivity**
  - Manufacturing, in selected countries, b28
  - Private business sector, b27
  - Rate of change, by year, b9
- **Profits**, see *Corporate profits*
- **Property, Assessed valuation of**, see *Assessed valuation of property*
- **Property tax**
  - City collections, f27
    - Per capita, f4
    - Per capita by city, f28
  - Defined, *Glossary*
  - Local collections, a13, f17
    - By state, f20-f21
    - By unit of government, f22-f23
    - Per capita in SMSAs, f24
    - Percent of local government revenue, f19
  - Revenue, a13, a14
    - By level of government, a13
    - Percent of all general revenue, a15
    - Percent of all tax revenue, a37
    - Selected countries, a37
  - State and local collections, d32
    - By state, d22-d23, d36
      - Percent of total tax collections, d38
    - Per $1,000 of personal income, d29
      - By state, d30
      - Ranking of states, d31
    - Per capita, by state, d27, d37
      - Ranking of states, d28
    - Percent of all general revenue, d20
    - Percent of total tax collections, d33
  - State collections, a13, e22-e23
    - By state, e24-e25, e33
      - Percent of total state taxes, e26
    - Percent of total state taxes, e21
- **Proprietorships**
  - Income, relation to national income, b12
  - Number, receipts, profits, b26
- **Public assistance**, see also *Health— Expenditures; Public welfare*
  - Benefit payments
    - By program, d50
    - By major program and state, d51
  - Expenditures
    - By level of government, a32
    - Federal outlays, c19
  - Transfer payments to persons, a31
- **Public buildings**
  - Expenditures
    - Administration, a9
      - Percent of total expenditures, a10
    - City, per capita, f4
- **Public construction**, see *Construction, New*
- **Public debt**, see *Debt, Public*
- **Public employment**, see *Employment, Government*
- **Public enterprise funds, Federal**
  - Defined, *Glossary*
  - Expenditures and receipts, c28
  - Loans advanced and funds raised, c8
- **Public expenditures**, see *Expenditures, Government*
- **Public health expenditures**, a33
- **Public Law 480**, see *Food for Peace*
- **Public safety expenditures**, see also *Fire protection; Police protection*
  - City, per capita, f16
  - Local, f6
    - By state, f10-f11
  - State and local, d8
    - By state, d10-d11
    - Per capita, d9
      - By state, d14
      - Ranking of states, d15
    - Per $1,000 of personal income, d16
      - By state, d17
      - Ranking of states, d18
- **Public school**, see *Education*
- **Public utilities**, see also *Utilities industry*
  - Corporate profits, taxes, and dividends, b22-b23
  - Expenditures for new plant and equipment, b21
- **Public utility gross receipts tax**
  - Revenue, a13, a14
    - By level of government, a13
    - Percent of all government revenue, a15
  - State collections, by state, e52
- **Public welfare**, see also *Public assistance*
  - Defined, *Glossary*
  - Expenditures, a9
    - By level of government, a8
    - City, f15
      - Per capita, f4, f16
    - Federal, a8
    - Local, a8, f6
      - By state, f10-f11
      - By unit of government, f7, f12-f13
      - Per capita, f14
    - Percent of all government expenditures, a10
    - State, a8, e5
      - Aid to local governments, e11
        - By state, e12
      - By state, e6-e7, e15
    - State and local, d8
      - By state, d10-d11, d12-d13
      - Per capita, d9
        - By state, d14
        - Ranking of states, d15
      - Per $1,000 of personal income, d16
        - By state, d17
        - Ranking of states, d18

- Revenue
  - Federal aid to states, e17
- **Purchasing power of the dollar**, b38
  - Defined, *Glossary*

R

- **Railroad industry**
  - Expenditures for new plant and equipment, b21
  - Federal loans to, direct and guaranteed, c27
  - Net Federal direct loan outlays, c26
- **Railroad retirement account**
  - Benefit payments, a27
    - By state, a28-a29
  - Contributions, employee and employer, a30
  - Debt held by, c67
  - Expenditures, a8, a9, c29
    - Percent of all government expenditures, a10
  - OASDI transfers to, c30
  - Receipts, c29
  - Revenue, a13, a14
    - Percent of all government revenue, a15
  - Transfer payments to persons, a31
- **Railroad temporary disability insurance**
  - Benefit payments, a27
    - By state, a28-a29
- **Railroad unemployment insurance**
  - Benefit payments, a27
  - Employer contributions, a30
- **Rates**, see *Tax rates*
- **Recreation**, see also *Parks and recreation*
  - Personal consumption expenditures, b20
- **Regulation**, see *Inspection and regulation*
- **Religious and welfare activities**
  - Personal consumption expenditures, b20
- **Rental income**, b12
- **Research expenditures**, see *Medical research; Private education and research*
- **Reserve transactions balance**, b11
- **Retail sales**, by state, d56-d57
- **Retail sales tax**, see *Sales, use, or gross receipts tax*
- **Retail trade**, see *Trade, Retail and wholesale*
- **Retailers' excise tax**
  - Federal collection, c53
  - Federal rates, c54-c55
- **Retirement systems, Government**
  - City
    - Expenditures, f15
    - Revenues, f27
  - Federal
    - Benefit payments, a27
      - By state, a28-a29
    - Contributions, employee and employer, a30
    - Expenditures, a8, a32, c19
    - Transfer payments to persons
      - Civilian, a31
      - Military, a31
    - Trust fund receipts and expenditures, c29
  - Local expenditures, a8
    - By unit of government, f7
  - Revenue, a13, a14
    - By level of government, a13
    - Percent of all government revenue, a15
  - State expenditures, a8
  - State and local
    - Benefit payments, a27, d58, d59
    - Contributions, employee and employer, a30, d58, d59
    - Expenditures, a32
    - Finances of state-administered systems, d58
      - By state, d59
    - Transfer payments to persons, a31
    - Trust fund holdings, d41
  - Total Federal, state and local
    - Expenditures, a8, a9, a32
      - Percent of all government expenditures, a10
- **Revenue**, see also *Nontax revenue; particular tax and revenue sources; specific countries*
  - By level of government and source, a13
  - City
    - By source, f22-f23, f27
      - Per capita, f4
        - By city, f28
    - Intergovernmental, f27
      - Per capita, f4
    - Tax collections, f27
  - County
    - By source, f22-f23
    - Tax collections, f22-f23
  - Federal, a5
    - Budget receipts, c32
      - By funds, c4
      - By source, c5
      - Defined, *Glossary*
      - Net, c3
        - By source, c5
      - Per capita, c32
      - Percent change, a3
      - Percent of GNP, c7
    - By source, a13
    - Intergovernmental, a5, a13
    - Internal Revenue collections
      - By state, c36-c37
      - Defined, *Glossary*
    - National income basis, c6, c9
    - Off-budget receipts, c29
    - Tax collections
      - By type of tax, c33
        - Percent distribution, c33
      - Defined, *Glossary*
    - Tax receipts, a16, a35, c32
      - By source, c34
      - Defined, *Glossary*
      - Index, c34
      - Per capita, a17
      - Percent change, a3
      - Percent of all government taxes, a17
      - Percent of net national product, a35
  - From own sources, defined, *Glossary*
  - General revenue, defined, *Glossary*
  - Government, total, defined, *Glossary*
  - Intergovernmental
    - By source, a13
    - Defined, *Glossary*
  - Local, f3
    - And expenditures, surplus or deficit, f18
    - By source, a13, f17
      - By state, f20-f21
      - By unit of government, f22-f23
      - Per capita in SMSAs, f24
      - Percent distribution, f19
    - By state, d6-d7, f20-f21

    - From own sources, d3, f3, f17
      - Per capita in SMSAs, f24
      - By state, f20-f21
    - Intergovernmental, a13, f3, f17, f22-f23
      - By state, d6-d7, e12, f20-f21
      - Per capita in SMSAs, f24
    - Percent change, a3
    - Percent of all general revenue by source, f19
    - Tax collections, a16, d32
      - By source
        - By state, f20-f21
      - By state, d36
        - Per capita, d37
        - Percent of state and local tax collections, d38
      - By unit of government, f22-f23
      - Per capita, a17
      - Percent of all government taxes, a17
  - National income basis, a6
  - School district, by source, f22-f23
  - Shared revenue, c17
    - Defined, *Glossary*
  - Special district, by source, f22-f23
  - State, e3, e20
    - And expenditures, surplus or deficit, e4
    - By source, a13, e20
      - By state, e18-e19
    - By state, d6-d7
    - Federal aid, e20
      - By function, e17
      - By state, e18-e19
      - Percent change, a3
    - From own sources, d3, e3
      - By state, e18-e19
    - Intergovernmental, a13, e3, e20
      - By state, e18-e19
    - Per capita, e20
    - Percent change, a3
    - Tax collections, a16, d32
      - By source, e22-e23
        - By state, e24-e25
          - Percent distribution, e26
        - Percent distribution, e21
      - By state, d36, e18-e19, e27
        - Percent of state and local tax collections, d38
      - Per capita, a17, e20
        - By state, d37, e28
      - Percent change, a3
      - Percent of all government taxes, a17
  - State and local, a5, d3, d5
    - And expenditures, surplus or deficit, d4
    - By source, d19
      - By state, d22-d23
        - Per $1,000 personal income, d30
          - Ranking of states, d31
      - Per capita, d26
        - By state, d27
        - Ranking of states, d28
      - Per $1,000 personal income, d29
      - Percentage distribution, d20
    - By state, d6-d7
      - By originating level of government, d24
      - By recipient level of government, d25
    - Federal grants-in-aid, d5
    - From Federal government, d3, d19
      - By state, d6-d7, d22-d23, d24
        - Per $1,000 personal income, d30
          - Ranking of states, d31
        - Percent of total revenue, d24
      - Per capita, d26
        - By state, d27
        - Ranking of states, d28
      - Per $1,000 personal income, d29
      - Percent of all general revenue, d20
    - Intergovernmental, a5
    - National income basis, d5
    - Per capita, d19
    - Percent change, a3
    - Tax collections, d19
      - By source and level of government, d32
        - Percentage distribution, d33
      - By state, d34, d36
        - By source, d36
          - Per capita, d37
          - Per $1,000 of personal income, d30
          - Percent distribution, d38
      - Per capita, d19, d26
        - By state, d27, d34
    - Tax receipts, a35, d21
      - By type of tax, d21
        - Index, d21
      - Percent of net national product, a35
  - Total Federal, state, and local, a5, a13, a14
    - By source, a14
      - By level of government, a13
    - National income basis, a6
    - Relation to national income and product, b13
    - Tax receipts, a13, a14, a16, a35
      - By level of government, a16
        - Per capita, a17, a36
        - Percent distribution, a17
      - By type of tax, a18
        - Index, a18
      - Percent change, a3
      - Percent of all revenue, a15
      - Percent of gross domestic product, a36
      - Percent of net national product, a35
      - Percentage distribution, by source, a37
  - Township, by source, f22-f23
- **Revenue sharing**, see *General revenue sharing; Revenue—shared revenue*
- **Revenues of selected countries**
  - Per capita tax revenue, a36
  - Percentage distribution of total tax revenue, a36, a37
  - Taxes as percent of GDP, a36
- **Revolving and management funds, Federal**
  - Defined, *Glossary*
- **Roads**, see *Highways*
- **Rubber products industry**
  - Capital invested per production worker, b30
- **Rural Electrification Administration**
  - Loans, direct and guaranteed, c27
  - Net direct loan outlays, c26
- **Rural housing and development**, c26, c27, c28
- **Rural Telephone Bank**
  - Net direct loan outlays, c26

S

- **Salaries, Government employees**, see *Employment, Government*
- **Sales, use, or gross receipts tax**
  - City collections, f27
    - By city, f28
    - Per capita, f4
  - Defined, *Glossary*
  - Local collections, f17
  - Local rates, by state, f25
  - Revenue, a13, a14
    - By level of government, a13
    - Percent of all government revenue, a15
  - State, dates of adoption, e29
  - State and local collections, d32
    - By state, d36
      - Per capita, d37
    - Percent of total tax collections, d33
      - By state, d38
  - State collections, by source, e22-e23
    - By state, e24-e25
    - By state, e36
      - Percent of total state taxes, e26
    - Percent of total state taxes, e21
  - State exemption of food and drugs, e37
  - State rates, by state, e37
- **Sanitation expenditures, City**, f15
- **Sanitation and sewerage**
  - Expenditures, a9
    - City, per capita, f4
    - Local, by unit of government, f7
    - Percent of all government expenditures, a10
  - Revenue, state and local, from charges, d35
- **Saving**, see also *Gross savings; Personal saving*
  - By business, b47
    - Defined, *Glossary*
  - By corporations, b46
  - By government, b47
  - By households, b44, b45
  - Relation to national income and product, b47
- **Savings bonds, United States**, see *Government securities*
- **Savings deposits**, b43
- **School districts**, see also *Debt, Public; Expenditures, Public; Revenue*
  - Number, by state, a4
- **Science, space, and technology**, see also *Space research and technology*
  - Federal expenditures, c5, c12, c15
- **Securities**, see *Corporate—Bonds; Government securities*
- **Service industries**
  - Corporate profits, taxes, and dividends, b22-b23
- **Services**
  - Personal consumption expenditures, b20
- **Severance taxes**
  - Defined, *Glossary*
  - State collections, e22-e23
    - By state, e24-e25, e53
    - Percent of total state taxes, e21
- **Sewer and water systems**, construction value, b33
- **Sewer systems**
  - Capital outlays, d48
    - By state, d49
- **Sewerage**, see *Sanitation and sewerage*
- **Shared revenue**, see *Revenue—Shared revenue*
- **Short-term debt**, defined, *Glossary*
- **Sickness compensation funds**
  - Contributions, employee and employer, a30
  - Transfer payments to persons, a31
- **Small Business Administration**
  - Loans, direct and guaranteed, c27
  - Net direct loan outlays, c26
  - Public enterprise fund, c28
- **Social insurance**, see also *Old-age and survivors insurance; Old-age assistance; Old-age, survivors, and disability insurance; Old-age, survivors, disability and hospital* or *health insurance*
  - Benefit payments
    - By risk and program, a27
    - By state, a28-a29
  - Contributions
    - As percent of total tax revenues in selected countries, a37
    - Employee, employer, and self-employed, a30
    - National income basis, a6, b12, c6, d5
    - To all governments, a18
      - Index, a18
    - To Federal government, c34
      - Index, c34
    - To state and local governments, d21
      - Index, d21
  - Expenditures
    - Administration, a9
    - By source and type, a32
  - Transfer payments to persons, by level of government, a31
  - Trust funds
    - Surplus or deficit, a6, a7, c6
      - By level of government, a7
      - State and local, d5
- **Social welfare, under public programs**
  - Expenditures, by source of funds and type, a32
  - Percent of GNP, a32
- **Space research and technology**, see also *Science, space, and technology*
  - Expenditures, a9
    - Percent of all government expenditures, a10
- **Spain**, a36, a37, c69
  - Grants and credits to, c25
- **Special districts**, see also *Debt, Public; Expenditures, Public; Revenue*
  - Defined, *Glossary*
  - Number, by state, a4
- **Special issues of the Treasury**
  - Defined, *Glossary*
- **Sporting goods tax**
  - Federal excise rates, c54-c55
- **Stamp taxes on bonds, documents, playing cards, stocks**
  - Federal excise collections, c53
  - Federal excise rates, c54-c55
- **Standard metropolitan statistical areas**
  - Defined, *Glossary*
  - Per capita general revenue, by source, f24
  - Per capita direct general expenditures, by function, f14
- **State**, see *Aid; Debt, Public; Employment, Government; Expenditures, Public; particular expenditure functions; particular tax and revenue sources; Revenue*

- **State and local finance**, see also *Debt, Expenditures; Revenue*
  - Cash and security holdings, by purpose, d41
    - By level of government and state, d42-d43
  - Factors affecting, d56-d57
- **State Department**
  - Federal outlays, c13
- **Stone, clay and glass products industry**
  - Capital invested per production worker, b30
- **Subsidies**, see *Assistance and subsidies*
- **Sugar tax**
  - Federal excise collections, c53
- **Superfund excise tax rates**, c54-c55
- **Surplus or deficit**
  - Budget
    - Defined, *Glossary*
    - Federal, c3, c4, c5
      - As percent of GNP, c7
    - Local government, f18
  - National income basis
    - All governments, a6, a7, b47
    - Federal government, a7, b47, c6
    - State and local government, a7, b47, d5
  - Off-budget deficit, c5
  - State and local government, d4
  - State government, e4
- **Surtax**, c38-c39, c50-c51
- **Sweden**, a36, a37
- **Switzerland**, a36, a37
- **Synthetic Fuels Corporation**
  - Loans, direct and guaranteed, c27

T

- **Taiwan**, see *China, Republic of*
- **Tax burden, Federal**
  - Allocation, by state, c60
    - By type of tax, c62
      - Percentage distribution, c63
    - Per capita, c60
    - Percentage distribution, c60, c61
  - Defined, *Glossary*
  - For grants-in-aid to state and local governments, by state, c64, c65
- **Tax bite in the eight-hour day**, a19
- **Tax Freedom Day**, a19
- **Tax index**, a18
  - By type of tax
    - All governments, a18
    - Federal, c34
    - State and local, d21
  - Defined, *Glossary*
- **Tax rates**
  - Effective, Federal and state, on corporation income, b25
  - Federal
    - Corporation income, c50-c51
    - Estate and gift, c56
    - Excise, c54-c55
    - Individual income, c38-c39
    - Old-age, survivors, disability and hospital insurance, c58
  - Local
    - Individual income, f26
    - Sales, f25
  - State
    - Alcoholic beverage, e40-e41
    - Cigarettes and cigars, e45
    - Corporation income, e35
    - Estate, e49
    - Individual income, e30-e31
    - Inheritance, e46-e47
    - Motor fuel, e39
    - Pari-mutuel, e55
    - Sales, e37
    - Tobacco, e45
    - Unemployment compensation, e56-e57
- **Tax revenue**, see *Revenue*
- **Taxable income**, see *Individual income tax—Federal*
- **Taxes**, see *Revenue; particular tax sources*
  - Defined, *Glossary*
- **Teachers' salaries**, f37
- **Telephone, telegraph tax**
  - Federal excise collections, c53
  - Federal excise rates, c54-c55
- **Tennessee Valley Authority**
  - Loans, direct and guaranteed, c27
  - Net direct loan outlays, c26
  - Public enterprise fund, c28
- **Textile products industry**
  - Capital invested per production worker, b30
- **Thailand**
  - Grants and credits to, c25
- **Time deposits**, b43
- **Tire and inner tube tax**
  - Federal excise collections, c53
  - Federal excise rates, c54-c55
- **Tobacco manufacturers**
  - Capital investment per production worker, b30
- **Tobacco taxes**, see also *Cigarette tax*
  - Federal excise collections, c53
  - Federal excise rates, c54-c55
  - Revenue, a13, a14
    - By level of government, a13
    - Percent of all government revenue, a15
  - State collections, e22-e23
    - By state, e44
    - Percent of total state taxes, e21
  - State rates, e45
- **Toll highways**, d52
  - State debt, e62-e63
  - State expenditures, by state, e14
- **Townships**, see also *Debt, Public; Expenditures, Public; Revenue*
  - Number, by state, a4
- **Trade**, see also *Exports; Imports*
  - Merchandise trade balance, b11
- **Trade, Retail and wholesale**
  - Corporate profits, taxes and dividends, b22-b23
- **Training program allowances**, a27
- **Transfer payments**
  - Business, related to national income and product, b13
  - Defined, *Glossary*
  - Federal expenditures
    - National income basis, c6
  - Government
    - In national income accounts, a6
    - Related to personal income, b13
    - To persons, by government level and major program, a31
  - State and local expenditures
    - National income basis, d5

- **Transit systems**
  - City expenditures, f15
  - City revenue, f27
  - Local expenditures, by level of government, f7
- **Transportation**, see also *Air transportation*; *Highways*; *Motor vehicle*
  - Federal outlays, c5, c12, c15, c17
  - Personal consumption expenditures, b20
- **Transportation Department**
  - Federal outlays, c13
  - Loans, direct and guaranteed, c27
  - Net direct loan outlays, c26
  - Public enterprise funds, c28
- **Transportation industry**
  - Capital invested per production worker, b30
  - Corporate profits, taxes, and dividends, b22-b23
  - Expenditures for new plant and equipment, b21
- **Transportation of persons tax**
  - Federal excise collections, c53
  - Federal excise rates, c54-c55
- **Transportation of property tax**
  - Federal excise collections, c53
- **Travel, Foreign**
  - Personal consumption expenditures, b20
- **Treasury Department**
  - Civilian employment, c70
  - Federal outlays, c13
  - Loans, direct and guaranteed, c27
  - Public enterprise fund, c28
- **Treasury obligations**, defined, *Glossary*
  - Yields, treasury bills, b40
- **Truck and bus**, see also *Motor vehicle*
  - Federal excise collections, c53
  - Federal excise rates, c54-c55
- **Trust funds, Federal**, see also *Names of specific funds*
  - Defined, *Glossary*
  - Receipts and outlays, c4
  - Receipts and expenditures, by account, c29
- **Turkey**, a36, a37, c69
  - Grants and credits to, c25

U

- **Unemployment**, b6
- **Unemployment compensation**
  - Benefit payments, a27
    - By level of government, a8
    - By program, a27
    - By state, a28-a29
  - City
    - Expenditures, f15
    - Revenue, f27
  - Contributions, employee and employer, a30
  - Expenditures by source of funds, a32
  - Federal outlays, c19
  - Federal transfer payments to persons, a31
  - Revenue, a13, a14
    - By level of government, a13
    - Percent of all government revenue, a15
  - State programs
    - Benefit payments, e60
      - By state, e59
        - Average weekly, e56-e57
    - Contributions, by state, e56-e57
    - Current income and reserves, by state, e59
      - Benefits as percent of, e59
    - Insured unemployment, claims, exhaustions, e60
    - Tax collections, e22-e23
      - By state, e58
    - Tax rates, by state, e56-e57
    - Wage base, by state, e56-e57
  - Training allowances, a27
  - Trust fund
    - Debt held by, c67
    - Expenditures, a9
      - Percent of all government expenditures, a10
    - Grants-in-aid, c17
    - Holdings, d41
    - Receipts and expenditures, c29
- **Unemployment tax collections**, c33
- **Unified budget**, c3, c9
- **United Kingdom**, a36, a37, b28, b31, c69
  - Grants and credits to, c25
- **United Nations**, c69
- **United States Railway Association**
  - Net direct loan outlays, c26
- **Unrelated individuals**
  - Number of, b17
- **Urban renewal program**, see *Housing and urban renewal*
- **Use tax**, see *Sales, use or gross receipts tax*
- **User fees**, see *Charges and miscellaneous revenue*
- **U.S.S.R.**, c69
- **Utilities**
  - Capital outlays, state and local, d48
    - By state, d49
  - Debt by unit of government, f30
  - Expenditures, a9
    - City, f15
    - Defined, *Glossary*
    - Local, f6
      - By unit of government, f7
    - Percent of all government expenditures, a10
  - Revenue
    - City, f27
    - Defined, *Glossary*
    - Local, f17
    - Percent of all government revenue, a15
    - State and local, d19
  - Revenue and expenditures
    - City, per capita, f4
- **Utilities industry**, see also *Public utilities*
  - Production index, b29
- **Utility**, defined, *Glossary*
- **Utility and liquor stores**, see also *Liquor stores*; *Utilities*
  - Expenditures, a5, a8, d8
    - By unit of government, f12-f13
  - Revenue, a5, a13
    - By unit of government, f22-f23

V

- **Vendor payments**, d50
  - By state, e15
- **Veterans**
  - Bonus
    - State debt, by state, e62-e63
  - Expenditures, Federal, a32, c5, c10, c12, c15
    - Aid to state and local governments, c15, c17
    - Benefit payments, a27
      - By state, a28-a29
    - Hospital and medical care, a33
  - Life insurance
    - Contributions, veterans and Federal, a30
    - Expenditures, a9
      - Percent of all government expenditures, a10
    - Federal transfer payments to persons, a31
    - Trust fund
      - Receipts and expenditures, c29
      - Revenue, a14
        - Percent of all government revenue, a15
- **Veterans Administration**
  - Employment, by state, c72
  - Federal outlays, c13
  - Housing starts underwritten, b34
  - Loans, direct and guaranteed, c27
  - Net direct loan outlays, c26
  - Public enterprise fund, c28

W

- **Wagering**, see *Gambling taxes*
- **Wages and salaries**, see *Employment, Government, National income, Personal income*
- **Water supply systems**
  - Capital expenditures, by state, d49
  - City expenditures, f15
    - Per capita, f4
  - City revenue, f27
    - Per capita, f4
  - Local expenditures, by unit of government, f7
- **Water transport and terminals**, a8, a9
  - Expenditures
    - By level of government, a8
    - Local, by unit of government, f7
    - Percent of all government expenditures, a10
  - Revenue from charges, state and local, d35
- **Wealth**, net stock of fixed reproducible tangible, b42
- **Welfare**, see *Public assistance, Public welfare, Social insurance, Social welfare*
- **Wholesale price index**, see *Producer price index*
- **Wholesale trade**, see *Trade, Retail and wholesale*
- **Windfall profits tax**
  - Federal excise collections, c53
  - Federal excise rates, c54-c55
- **Workers' compensation**
  - Benefit payments, a27
  - Employer contributions, a30
  - Expenditures, a32
    - Health and medical care, a33
  - Transfer payments to persons, by level of government, a31

Y

- **Yugoslavia**, c69
  - Grants and credits to, c25

Z

- **Zaire**, c69